

# **Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005**

GOA  
India

## **Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005**

### **Rule**

### **GOA-VALUE-ADDED-TAX-DEFERMENT-CUM-NET-PRESENT-VALUE-COMPULSORY PAYMENT SCHEME, 2005**

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Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005  
Published vide Notification No. 4/5/2005-Fin(R&C)(13), dated 31st March, 2005

#### **4.**

/5/2005-Fin(R&C)(13). - In terms of the provisions of sub-section (2) of section 89 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) and in partial modification of the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003, the Government of Goa is hereby pleased to frame the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, as follows, namely:-

#### **1. Short title, application and commencement.**

(1) This Scheme may be called the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005. (2) It shall apply to the industrial units eligible as per provisions of this Scheme in the entire State of Goa. (3) It shall come into force on 1st day of April, 2005.

#### **2. Definitions.**

- (A) In this Scheme, unless the context otherwise requires. -(a) "balance un-expired period" means the period during which the eligible unit is entitled for benefit of exemption in terms of entry 68 or

entry 85 of the Second Schedule appended to the earlier law (hereinafter referred to as the "said entry") and/or under notifications issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) (hereinafter referred to as the "said notification") or to whom the said benefit is extended by any Government order, reduced by the period during which the benefit of exemption is availed by the said unit, if any, under aforesaid entries and/or notifications or Government order;(b)"eligible unit" shall mean and include. -(i)the industrial unit in Small Scale, Medium Scale and Large Scale sectors which is entitled for benefit under the said entry or under the said notification or under specific Government Order extending the benefit;(ii)the industrial unit which has gone in production on or before 31-3-2002, but found to be not eligible for the benefit of said entry or said notification on account of non-fulfillment of any of the conditions specified therein and to which the benefit of the said entry or notification is extended under a Government order. The benefit of this Scheme to such unit shall be from the date of the Government order or such date as may be specified therein;(c)"earlier law" means the Goa Sales Tax Act, 1964 (Act 4 of 1964) as amended from time to time and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws;(d)"implementing agency" means the Department of Commercial Taxes;(e)"period of entitlement". -(i)in respect of an eligible unit, other than those specified in Schedule hereto, means the balance unexpired period computed on 31-3-2005;(ii)in respect of units specified in Schedule appended hereto, means the following period:-

- |  |  |
|--|--|
| Small Scale Industrial unit availing exemption as on | 10 years reduced by the period during      |
| (i) 31-3-2005 under entry 68 of Second Schedule      | which the exemption availed by the unit    |
| appended to the earlier law.                         | subject to maximum of five years.          |
| Medium Scale/ Large Scale Industrial units availing  | 5 years reduced by the period during the   |
| (ii) exemption as on 31-3-2005 under entry 85 of the | exemption is availed by the unit under the |
| Second Schedule appended to the earlier Law.         | earlier law.                               |

Explanation. - In working out period of entitlement, fraction of a day, if any, shall be ignored.(f)"return" means the return required to be filed under the Goa Value Added Tax Act, 2005 or under the Central Sales Tax Act, 1956 (in case the eligible unit exercised option to get covered under the Scheme).(g)"tax liability" means the following:-(i)net tax payable under the Goa Value Added Tax Act, 2005 during the period of entitlement on the sales of goods covered by the said entry and/or Government Order and/or;(ii)sales tax payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) during the period of entitlement on the sales of goods covered by the said notification and/or Government Order;(h)"net present value (NPV)" means the amount equal to 25% of tax liability during the period of entitlement;(i)"appointed day" means the day on which the Goa Value Added Tax Act, 2005 (Act 9 of 2005) shall come into force;(j)"earlier scheme" means the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2003;(B)Words and expressions used in this scheme and not defined but defined in the Act shall have the same meaning respectively assigned to them under the Act.

### 3. Scope of Scheme.

- This Scheme is in lieu of exemption available and availed on the appointed day under the said entry and/or the Government order, as the case may be under the earlier law. In respect of

Government Notification issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 the eligible unit may exercise option either to continue the exemption subject to condition specified in the said notification including production of Form "C"/"D" or to opt for the benefit under this Scheme. The option once availed is irrevocable.

#### **4. Eligibility.**

- The industrial units which are entitled for availing the benefit of the said entry and/or said notification or under the Government order extending the benefit shall be eligible for the benefit of this Scheme from the date of filing of declaration if such declaration is filed within 30 days from the appointed day and that it will take effect from the said date i.e. appointed day. The declaration shall be in the Form I specified hereto with supporting documents. An acknowledgement in Form II as specified hereto shall be issued by the Officer authorised for the purpose by the Commissioner. In cases of Government Order extending the said benefit, eligibility of such unit shall be subject to the conditions specified in the said Order. Those units which are already availing the benefit under the earlier Scheme may exercise option within 30 days from the appointed day whether they would like to continue in the Scheme in relation to inter-state sales or would like to avail exemption under sub-section (5) of section 8 of the Central Sales Tax Act, 1956. In case such unit opt for exemption then such exemption will be available for balance unexpired period reduced by additional 15% allowed under the earlier Scheme. In case they opt to be in the Scheme, the terms of earlier Scheme shall be applicable including period of benefit.

#### **5. Quantum of benefit.**

- The quantum of benefit under this Scheme will be equal to the tax liability during the period of entitlement reduced by NPV (Net Present Value).

#### **6. Discharge from deferred tax liability.**

- The payment of Net Present Value will discharge the industrial unit from any obligation under the Goa Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956, as the case may be, towards payment of the balance tax during the period of entitlement to the extent it is payable under the Scheme.

#### **7. Effect of non-payment of Net Present Value.**

- In the event of non-payment of Net Present Value, the implementing agency shall recover the respective amount with interest at 15% per annum of Net Present Value defaulted. Further, the amount in default with accrued interest shall be recovered as arrears of land revenue.

## **8. Procedure for availing benefit of the Scheme.**

- The eligible units shall make a declaration to the Commissioner of Commercial Taxes in the Form I specified hereto, enclosing therewith the following documents:-(i)the Certificate of registration/acknowledgement of IEM/Letter of intent;(ii)last assessment order and copies of quarterly returns filed for the previous year;(iii)declaration stating the date of first sale effected;(iv)description of the goods manufactured, processed or assembled.On receipt of the declaration, the Commissioner of Commercial Taxes if he has reason to believe that the declaration so furnished is factually incorrect or deficient, he shall issue a deficiency memo calling for compliance within 30 days and in the event of non-compliance or if the details furnished therein are proved to be incorrect, he shall make an order withdrawing the benefit under the Scheme, after giving an opportunity of hearing to the declarant.The eligible unit will be entitled to charge tax at appropriate rate and effect payment of net present value. In the returns to be filed under the Goa Value Added Tax Act, 2005, such unit shall indicate the amount of tax paid by way of net present value and will also show the amount of tax liability deferred and discharged under clause 6.

## **9. Restriction on issue of invoice and for claiming input tax credit on goods manufactured by industries covered under the Scheme.**

- The invoice issued by the eligible unit covered by the Scheme shall be "Restrictive Tax Invoice'. Input tax credit shall be admissible against it to the extent the goods are sold within the State. In the event of inter-state sales of such goods by any of the subsequent seller, the input tax credit shall be restricted to the actual output tax payable on such inter-state sales or input tax paid on such goods, whichever is lower. The input tax credit shall not be admissible if goods are dispatched by way other than sales, by the subsequent dealer/dealers.The eligible unit shall specifically mention in the invoice the following:-"Goods covered hereinunder are manufactured by eligible unit coming under the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005. Input tax credit restricted to local sales only".

## **10. Statement of Restrictive Tax Invoice issued.**

- The eligible unit shall furnish a statement of tax invoice issued (alongwith quarterly return) during the period in Form III appended hereto.

## **11. Saving.**

- Notwithstanding anything contrary contained in this Scheme, the units which are availing the benefit as on appointed day under the earlier Scheme, such units shall continue to avail the benefit in same terms applicable to them under the earlier Scheme except those units which opt for exemption under notification issued under sub-section (5) of section 8 of the Central Sales Tax Act, 1956.

## 12. Earlier Scheme.

- The Earlier Scheme shall stand modified from the appointed day, to the extent as provided in this Scheme.

## Schedule

[See clause 2(e)(ii)](1)Units manufacturing or processing Indian made Foreign Liquor including beer and wines as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).(2)Units manufacturing country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).Form - IDeclaration under "the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005"(See clauses 4 and 8)DeclarationIn accordance with "the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005" notified by the Government under Notification No. \_\_\_\_\_ dated \_\_\_\_\_, I \_\_\_\_\_ (name) on behalf of the industrial unit \_\_\_\_\_, hereby make the following declaration:(1)That I/We would like to avail the benefit of "the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005" (hereinafter referred to as "said Scheme") as notified under No. \_\_\_\_\_ dated \_\_\_\_\_.(2)That I/we have read and understood the contents of the said Scheme and I/We undertake to abide by provisions thereof.(3)That as per relevant entry 68 and 85 of the Second Schedule appended to the earlier law or/and Government Notification or order my/our industrial unit is entitled for exemption benefit for \_\_\_\_\_ years commencing from \_\_\_\_\_.(4)That my/our industrial unit is registered with appropriate authority and the details are as stated below:(a)Name and address of the unit alongwith name and address of the proprietor/partner/ /director: \_\_\_\_\_(b)SSI Registration No./Industrial licence No. DGTD registration No. and date/ Acknowledgement No. from Entrepreneurial Assistance Unit, Secretariat of Industrial Approvals, Department of Industrial Development, Ministry of Industry, Government of India: \_\_\_\_\_ (certified copy to be enclosed).(c)Date of commencement of production: \_\_\_\_\_ (certificate to be enclosed).(d)No. of Registration Certificate under the earlier law i.e. Goa Sales Tax Act, 1964 (Act 4 of 1964), under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) \_\_\_\_\_.(e)Description of goods manufactured/processed/assembled: \_\_\_\_\_.(f)Date of first sale of goods manufactured/processed/assembled: \_\_\_\_\_(g)Period of exemption under entry 68/85 of Second Schedule appended to the earlier law. \_\_\_\_\_ to \_\_\_\_\_.(h)The balance period of exemption available as on the appointed day: \_\_\_\_\_.(5)I/We hereby declare that the unit is not of high polluting nature as declared by the Central Government and included in the Annexure appended to entry No. 68 and 85 of the Second Schedule to the earlier law.I/We hereby declare that the Industrial unit run by me/by us is of high polluting nature falling under category \_\_\_\_\_ as declared by Central Government and included in the Annexure appended to entry 68 and/or 85 of the Second Schedule to the earlier law and that Government has extended the benefit of exemption to the unit

vide Order No. \_\_\_\_\_ dated \_\_\_\_\_. (6) Year-wise details of benefit under entry 68 or 85 of Second Schedule to the Goa Sales Tax Act and/or under section 8(5) of the Central Sales Tax Act as claimed/assessed in respect of my/our unit is as under:

Turnover claimed/assessed under Entry 68/85 of the Second Schedule of the Year Goa Sales Tax Act, 1964 and/or notification under section 8(5) of the Central Sales Tax Act, 1956	Notional Tax Liability
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- i.
- ii.
- iii.
- iv.

(7) I/We declare that in terms of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005, I/We are entitled for its benefit upto \_\_\_\_\_ I/We, hereby declare, that what is stated by me/us above is true as per information derived from my/our record, which I/We believe to be correct. (Signature of Declarant) Name in block letters \_\_\_\_\_ (Status) Prop./Chairman/M.D./Partn

II Acknowledgement-cum-Order (See clause 4) I, \_\_\_\_\_ Commercial Tax Officer, authorized by the Commissioner of Commercial Taxes, hereby acknowledge the receipt of declaration filed by \_\_\_\_\_ under the "Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005" on \_\_\_\_\_ in respect of industrial unit under the name \_\_\_\_\_ registered with the Commercial Tax Department under No. \_\_\_\_\_ under the Goa Sales Tax Act, 1964 and under No. \_\_\_\_\_ under the Central Sales Tax Act, 1956 and under TIN \_\_\_\_\_. The declarant on the basis of this declaration is authorized to charge tax under the Goa Value Added Tax Act, 2005 and/or under the Central Sales Tax Act, 1956 at appropriate rate and avail the benefit of the Scheme. The declarant industrial unit is required to file quarterly returns as per provisions of the Goa Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956 and effect payment of Net Present Value, accordingly. The benefit under the "Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005" hereby allowed, is liable to be withdrawn in the event of any of the details furnished in the declaration are proved to be incorrect or in the event of non-compliance within the time stipulated in the deficiency memo, if issued. Place: Date: Form III (See clause 10 of the Scheme) Statement of Restrictive Tax Invoices issued

Sr. No.	Invoice No. & Date	Name of the purchasing dealer	TIN of purchasing dealer	Amount of sale	Tax Amount	Description of goods sold	Remarks
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Notifications No. 4/5/2005-Fin(R&C) (18). - In pursuance of entry (53) of Schedule "B" appended to the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005), the Government of Goa hereby notifies the following Industrial inputs and packing materials as specified in the Annexure herebelow, for the purposes of said entry (53), namely:-

Sr. No.	Heading No.*	Sub-Heading No.*	Description
(1)	(2)	(3)	(4)
1.	15.10	....	Animal (Including fish) fats and oils, crude, refined or purified.
2.	15.06	....	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
3.	15.07	....	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermacell, whether or not refined or coloured; de-greas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4.	15.08	....	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5.	17.02	....	Liquid glucose (non medicinal).
6.	....	2204.1	Denatured ethyl alcohol of any strength.
7.	26.02	....	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight.
8.	26.03	....	Copper ores and concentrates.
9.	26.04	....	Nickel ores and concentrates.
10.	26.05	....	Cobalt ores and concentrates.
11.	26.06	....	Aluminium ores and concentrates.
12.	26.07	....	Lead ores and concentrates.
13.	26.08	....	Zinc ores and concentrates.
14.	26.09	....	Tin ores and concentrates.
15.	26.10	....	Chromium ores and concentrates.
16.	26.11	....	Tungsten ores and concentrates.
17.	26.12	....	Uranium or Thorium ores and concentrates.
18.	26.13	....	Molybdenum ores and concentrates.
19.	26.14	....	Titanium ores and concentrates.
20.	26.15	....	Niobium, tantalum, Vanadium or Zirconium
21.	26.16	....	Precious metal ores and concentrates.
22.	26.17	....	Other ores and concentrates.
23.	26.18	....	Granulated slag (slag sand) from the manufacture of iron or steel.
24.	....	2707.10	Benzole.
25.	....	2707.20	Toluol (Toluene)
26.	....	2707.30	Xylol (xylenes).
27.	....	2707.40	Naphthalene.
28.	....	2707.50	Phenols

29.	....	2707.60	Creosote oils
30.	....	2710.90	Normal Paraffin
31.	....	2711.12	Butadine
32.	....	2714.10	Bitumen
33.	28.01	....	Fluorine, Chlorine, Bromine and Iodine.
34.	28.02	....	Sulphur, sublimed or precipitated; colloidal sulphur.
35.	28.03	....	Carbon (carbon black and other forms of carbon not elsewhere specified or included).
36.	28.04	....	Hydrogen, rare gases and other non-metals.
37.	28.05	....	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.
38.	28.06	....	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
39.	28.07	....	Sulphuric acid and anhydrides thereof; Olcum.
40.	28.08	....	Nitric acid; sulphonitric acids.
41.	28.09	....	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.
42.	28.10	....	Oxides of boron, boric acids.
43.	28.12	....	Halides and halide oxides of non-metals.
44.	28.13	....	Sulphides of non-metals; commercial phosphorus trisulphide.
45.	28.14	....	Ammonia, anhydrous or in aqueous solution
46.	28.15	....	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.
47.	28.16	....	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.
48.	....	2818.10	Aluminium hydroxides
49.	28.19	....	Chromium oxides and hydroxides.
50.	28.20	....	Manganese oxides.
51.	....	2821.10	Iron oxides and hydroxides.
52.	28.22	....	Cobalt oxides and hydroxides; commercial cobalt oxides.
53.	28.23	....	Titanium oxide.
54.	28.25	....	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
55.	28.26	....	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
56.	28.27	....	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
57.	28.29	....	Chlorates and Perchlorates; Bromates and Perbromates; iodates and periodates.
58.	28.30	....	Sulphides; Polysulphides.



59.	28.31	....	Dithionites and sulfoxylates.
60.	28.32	....	Sulphides; thiosulphates.
61.	....	2833.10	Copper sulphate.
62.	28.34	....	Nitrites, nitrates.
63.	28.35	....	Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates.
64.	28.36	....	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
66.	28.37	....	Cyanides, cyanide oxides and complex cyanides.
66.	28.38	....	Fulminates, cyanates and thiocyanates.
67.	28.40	....	Borates; Peroxoborates (perborates).
68.	....	2841.10	Sodium dichromate.
69.	....	2841.20	Potassium dichromate.
70.	28.44	....	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
71.	28.45	....	Isotopes other than those of heading No. 28.44 compounds, inorganic or organic of such isotopes, whether or not chemically defined.
72.	28.46	....	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.
73.	28.48	....	Phosphides, whether or not chemically defined, excluding ferrophosphorus.
74.	....	2849.10	Calcium Carbide.
75.	....	2901.90	Ethylene, Propylene.
76.	29.02	....	Cyclic Hydrocarbons.
77.	29.03	....	Halogenated, derivatives of Hydrocarbons.
78.	29.04	....	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
79.	....	2905.10	Methanol
80.	....	2905.90	Di-Ethylene Glycol, Mono Ethylene Glycol, Triethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
81.	29.06	....	Cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives.
82.	29.06	....	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol alcohols.
83.	29.09	....	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.

84.	29.10	....	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with athree-membered ring and their halogenated, suphonated, nitratedor nitrosated derivatives.
85.	....	2910.00	Ethylene Oxide
86.	29.11	....	Acetals and hemiacetals, whether or not with other oxygenfunction and their halogenated, sulphonated, nitrated ornitrosated derivatives.
87.	29.12	....	Aldehydes, whether or not with other oxygen function; cyclicpolymers of aidehydes; paraformaldehyde.
88.	29.13	....	Halogenated, sulphonated, nitrated or nitrosated derivativesof products of heading No. 29.12.
89.	29.15	....	Saturated acyclic monocarboxylic acids and their anhydrides,halides, peroxides and peroxyacids; their halogenated,sulphonated, nitrated or nitrosated derivatives.
90.	29.16	....	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylicacids, their anhydrides, halides, peroxides and peroxyacids;their halogenated, sulphonated, nitrated or nitrosatedderivatives.
91.	29.17	....	Polycarboxylic acids, their anhydrides, halides, peroxides andperoxyacids; their halogenated, sulphonated, nitrated ornitrosated derivatives.
92.	29.18	....	Carboxylic acids, their anhydrides, halides, peroxides andperoxyacids; their halogenated sulphonated, nitrated ornitrosated derivatives.
93.	29.19	....	Phosphoric esters and their salts, including lactophosphates;their halogenated, sulphonated, nitrated or nitrosatedderivatives.
94.	29.20	....	Esters of other inorganic acids (excluding esters of hydrogenhalides) and their salts, their halogenated, suphonated, nitratedor nitrosated derivatives.
95.	29.21	....	Amine-function compounds.
96.	29.22	....	Oxygen-function amino-compounds.
97.	29.23	....	Quaternary ammonium salts and hydroxides; lecithins and otherphosphominolipids.
98.	29.24	....	Carboxyamide-function compounds; amide-function compounds ofcarbonic acid.
99.	29.25	....	Carboxyamide-function compounds (including saccharin and ittssalts) and imine function compounds.
100.	29.26	....	Nitrile-function compounds.
101.	29.27	....	Diazo-, Azo-or azoxy-compounds.
102.	29.28	....	Organic derivatives of hydrazine or of hydroxylamine.
103.	29.30	....	Organo-sulphur compounds.

104.	29.31	....	Ethylene Diamine Tetra acetic Acid, Nitrillo Triacetic Acid and their Derivatives.
105.	29.32	....	Heterocyclic compounds with oxygen hetero-atom(s) only.
106.	29.33	....	Heterocyclic compounds with nitrogen hetero-atom(s) only.
107.	29.34	....	Nucleic acids and their salts; other heterocyclic compounds.
108.	29.35	....	Sulphonamides.
109.	29.38	....	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
110.	29.39	....	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
111.	29.42	....	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives.
112.	32.01	....	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.
113.	32.02	....	Synthetic organic tanning substances; Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
114.	32.03	....	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable of animal origin as specified in Note 3 to this Chapter.
115.	32.04	....	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
116.	32.05	....	Colour lakes; preparations based on colour lakes, as specified in Note 3 to this chapter.
117.	....	3207.10	Glass frit and other glass, in the form of powder, granules or flakes.
118.	32.11	....	Prepared driers.
119.	....	3215.90	Printing ink whether or not concentrated or solid.
120.	35.01	....	Casein, caseinates and other Casein derivatives, casein glues.
121.	35.07	....	Enzymes; prepared enzymes not elsewhere specified or included.
122.	38.01	....	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi- -manufactures.
123.	38.02	....	Activated carbon, activates natural mineral products, animal black, including spent animal black.
124.	38.04	....	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin

			sulphonates, but excluding tall oil of heading No. 38.03.
125.	38.06	....	Rosin and resin acids, and derivatives thereof, rosin spiritand rosin oils, run gums.
126.	38.07	....	Wood tar, wood tar oils, wood creosote, wood naphtha,vegetable pitch, brewers pitch and similar preparations based onrosin, resin acids or on vegetable pitch.
127.	38.09	....	Finishing agents, dye carriers to accelerate the dyeing orfixing of due-stuffs and other products and preparations (forexample, dressings and mordants), of a kind used in textile,paper, leather or like industries, not elsewhere specified orincluded.
128.	38.12	....	Prepared rubber accelerators, compounded plasticisers forrubber or plastics, not elsewhere specified or included,anti-oxidising preparations and other compound stabilizers forrubber or plastics.
129.	38.14	....	Reducers and blanket wash/roller wash used in the printingindustry.
130.	38.15	....	Reaction initiators, reaction accelerators and catalyticpreparations, not elsewhere specified or included.
131.	38.17	....	Mixed alkylbenzenes and mixed alkyl naphthalenes, other thanthose of heading No. 27.07 or 29.02.
132.	38.18	....	Chemical elements doped for use in electronics, in the form ofdiscs, wafers or similar forms; chemical compounds doped for usein electronics.
133.	38.23	....	Industrial monocarboxylic fatty acids, acid oils fromrefining, industrial fatty alcohols.
134.	....	3824.90	Retarders used in the printing industry.
135.	....	3901.10	LLDPE/LDPE
136.	....	3901.20	HDPE
137.	39.02	....	Polymers of propylene or of other olefins, in primary forms.
138.	....	3904.10	PVC
139.	39.06	....	Acrylic polymers in primary forms.
140.	39.07	....	Polyacetals, other polyethers and epoxide resins, in primaryforms, polycarbonates, alkyd resins, polyallyiesters and otherpolyesters, in primary forms.
141.	....	3907.60	Polyethylene Terephthalate Chips.
142.	39.08	....	Polyamides in primary forms.
143.	39.09	....	Amino-resins polyphenylene oxide, phenolic resins andpolyurethanes in primary forms.
144.	39.10	....	Silicones in primary forms.
145.	39.11	....	Petroleum resins, coumarone-indene resins, polyterpenes,polysuophides, polysulphones and other products specified in Note3 to this Chapter, not elsewhere specified or included

			in primary forms.
146.	39.12	....	Cellulose and its chemical derivatives, and cellulose others, not elsewhere specified or included in primary forms.
147.	39.13	....	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
148.	39.14	....	Ion-exchangers based on polymers of heading Nos. 39.01 to 49.13 in primary forms.
149.	39.19	....	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
150.	....	3920.32	Flexible plain films.
151.	39.23	....	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers lids, caps of plastics (but not including insulated ware).
152.	40.01	....	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
153.	40.02	....	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
154.	40.03	....	Reclaimed rubber in primary forms or in plates, sheets or strip.
155.	40.05	....	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06.
156.	47.01	....	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
157.	48.19	....	Cartons (including flattened or folded cartons) boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
158.	48.21	....	Paper printed labels and paperboard printed labels.
159.	48.23	....	Paper self adhesive tape and printed wrappers used for packing.
160.	....	5402.42	Partially Oriented Yarn, Polyester Texturised yarn and waste thereof.
161.	....	5503.20	Polyester Staple Fibre and Polyester Staple Fibre Film.
162.	....	5505.10	Polyester Staple Fibre waste.
163.	....	6305.10	Sacks and bags of a kind used for the packing of goods, of jute or of other textile based fibres of heading No. 53.03.
164.	70.07	....	Carboys, bottles, Jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.
165.	83.09	....	Stoppers, caps and lids (including crown corks, screw caps

			andpouring stoppers) capsules for bottles, threaded bungs, bungcovers, seals and other packing accessories of base metal.
166.	13.02	19.2	Cashewnut shell liquid
167.	13.02	19.90	Acifrutol P63
168.	15.16	2	Suppocire, ovucire
169	15.18	.....	Labrasol
170	25.19	1	Natural magnesium carbonate (magnesite)
171	25.19	9	Light calcined magnesite
172	25.30	2	Kieserite, Apsomite, (natural magnesium sulphate)
173	26.18	.....	Granulated blast slags
174	27.10	99	Rubber process oil (Elasto 541/710)
175	28.11	21	Carbon dioxide
176	28.15	12	Sodium hydroxide (caustic soda) in aqueous solution (soda lyeor liquid soda)
177	28.17	.....	Zinc Oxide, Zinc peroxide
178	28.23	1	Titanium dioxide
179	28.24		Litharge, red lead, Lead Suboxide
180	28.27	1	Amonium chloride
181	28.28	.....	Hypochlorites, commercial calcium hypochlorite, chlorites,hypobromites
182	28.33	26	Zinc Sulphate
183	28.33	27	Barium Sulphate
184	28.36	3	Sodium Hydrogen carbonate (sodium bicarbonate)
185	28.36	5	Calcium Carbonate
186	28.39	19	Sodium Silicate
187	28.41	61	Potassium Permanganate
188	28.47	.....	Hydrogen peroxide, whether or not solidified with urea
189	29.01	29	Acythelene (whether in dissolved condition or not)
190	29.03	13	Chloroform
191	29.05	9	Sorbitol Solution
192	29.14	.....	Ketones & quinones, whether or not with other oxygenfunction, & their halogenated, sulphonated, nitrated ornitrosated derivatives
193	29.15	7	Stearic acid
194	29.16	19	Sodium chloride
195	29.18	14	Citric Acid
196	29.25	11	Saccharine and its salts
197	29.34	91	Aminorex (INN), brotizolam (INN), clotiazepam (INN),cloxazolam (INN), haloxazolam (INN), ketazolam (INN), mesocarb(INN),

			oxazolam (INN), pemoline (INN), phendimetrazine (INN),phenmetrazine (INN) & salts thereof
198	29.40	.....	Sugars (Chemically pure), other than sucrose, lactose,maltose, glucose and fructose; Sugar ethers, sugar acetals, sugaresters and their salts
199	30.03	9	Gattaprine
200	32.04	17.59	Colour pigment blue
201	32.06	1	Pigments
202	32.06	9	Plastic colour pigments, filled master batches
203	32.14	1	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings.
204	33.01	.....	Resinoids & essential oils for Fragrances
205	33.01	24	Peppermint oil
206	33.02	3	Synthetic Perfumery compounds /mixtures of odoriferoussubstances
207	33.02	1	Flavouring Essences
208	33.04	91	Talc
209	34.02	13	Solubilisant Gamm
210	34.02	9	Acid slurry / Degresing Chemicals
211	37.07	.....	Chemical preparations for photographic uses (other thanvarnishes, glues, adhesives and similar preparations)
212	38.05	1	Gum, wood or sulphate turpentine oil.
213	38.08	1	Aluminium phosphite
214	38.10	1	Acidic Chemicals / Pickling preparations
215	38.14	00.10	Organic composite solvent & thinners
216	39.02	1	PP Granules
217	39.03	2	Styrene-acrylonitrile (SAN) copolymers
218	39.03	3	Acrylo nitrite butadiene, styrene (ABS) copolymers
219	39.03	19.10	Moulding powder (polystyren)
220	39.04	21.90	PVC Parts
221	39.07	3	Epoxy powder coating, epoxide resins
222	39.07	91	Unsaturated polyesters
223	39.09	4	Terpene phenolic resins, (TPR)
224	39.15	.....	Waste, parings and scrap of plastics
225	39.15	1	Reprocessed plastic granules
226	39.16	9	Monofilament rods
227	39.17	.....	PVC sleeves
228	39.18	.....	Plastic Roll, plastic bags
229	39.19	.....	BOPP Tapes, Cello tapes

230	39.20	.....	Flexible plastic film / Adhesive tapes and Electronic grademetalsised plastic film, polypropylene strips.
231	39.20	31	Rigid/plain plates, sheets, films, foil, strips and strappingrolls of plastic
232	39.20	37	Rigid/laminated plates, sheet, films, foils and strips ofplastics
233	39.2	39	Pauches of various size
234	39.21	.....	Acoustic Foam
235	39.21	19	Expanded polystyrene sheets and slabs, blister pack
236	39.21	90.1	Thermocole Packaging
237	40.02	99.20	Tread rubber compound, cushion compound, cushion gum and treadgum for resoling or repairing or retreading rubber tyres.
238	40.05	2	Solution dispersions other than compounded with carbon blackor silica
239	40.06	.....	Rods, tubes and profile of unvulcanised rubber
240	40.07	.....	Vulcanised rubber thread and cord
241	40.08	.....	Vulcanised rubber Plates, block, sheets, strip rods andprofile and rubber stereos other than hard rubber.
242	40.18	90.30	Industrial gloves.
243	43.10	9	Wooden drums
244	44.10	9	Wooden boxes
245	44.15		Packing cases, boxes, crates, cable drums of woodpallet, box pallet of wood
246	45.01	.....	Cork and articles of cork
247	47.03	.....	Chemical wood pulp, soda or sulphate, other than dissolvinggrades
248	47.04	.....	Chemical wood pulp, sulphite, other than dissolving grades
249	48.08	1	Corrugated rolls
250	48.19	12	Cartoons, boxes, containers and cases of corrugated paper orpaper board
251	48.19	19	Inners/outers Cartoons
252	72.26	99.20	Fabricated mild steel components/extruded MS Components
253	72.29	9	Co2 Welding Wire Spool 0.8 mm
254	73.08	6	Ball pens spring
255	73.10	.....	Tin Containers
256	73.18	21	Spring washer and Plane washer
257	73.18	23	Rivets
258	73.18	29	Circlips
259	73.20	90.90	Springs and leaves, of iron and steel
260	74.08	11	Copper Wire



261	74.08	19	Super enameled copper wire/strip
262	76.04	10.20	Fabricated aluminium components
263	76.05	.....	Aluminium wires
264	76.06	.....	Aluminium Chequered plates, sheets and strips
265	76.07	.....	Aluminium foil (whether or not printed or backed with paper,paper board, plastic or similar backing materials).
266	76.12	1	Printed aluminium collapsible tubular containers/tubes
267	76.14	9	A.A. Conductors
268	76.16	1	Nails, tacks, staples (other than those of heading 83.05),screws, bolts, nuts, screw hooks, rivets, cotters, cotter- -pin,washers and similar articles of aluminium.
269	78.01	.....	Unwrought Lead
270	78.03	3	Lead bar, rods, profiles and wires
271	78.04	20	Lead powders and flashes
272	80.01	2	Tin, Alloys
273	82.05	.....	Wire clamps
274	83.11	3	Coated rods and cord wire, of base metal, for soldering,brazing or welding by flame.
275	83.12	.....	Electrical stamping and laminations
276	84.07	.....	Spark-ignition reciprocating or rotary internal combustionpiston engines
277	84.08	.....	Compression - ignition internal combustion piston engines(Diesel or semi-diesel engines)
278	84.14	.....	Components of electric fan, Hot air discharger fan foracoustic enclosures
279	84.14	99	Components and accessories of electric fans
280	84.15	2	Ventilation & air conditioning systems of a kind used forpersons in motor vehicles
281	84.82	91.13	S.S. Ball/rollers
282	84.83	9	Shaft for electrical motors
283	85.01	.....	Electrical motor and generator (excluding generator sets)
284	85.03	.....	Motor Shafts, components of electric motors, bearing holdingspring, circlips
285	85.04	.....	Control transformers
286	85.07	90	Parts of electric accumulators including separators therefor.
287	85.32	22	Fixed variable or adjustable electrical capacitors
288	85.32	24	Ceramic capacitor (dielectric, multilayer)
289	85.33	1	Fixed carbon resisters, composition or film type
290	85.33	40.10	Potentiometer

291	85.35	.....	Electrical Apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example voltage limiters, surge suppressors, plugs, junction boxes) for voltage exceeding 1000 volts.
292	85.36	41	All types of electrical relays
293	85.36	.....	Electrical apparatus for switching or protecting electrical circuits under 1000 volts
294	85.36	10.60	Electronic fuses
295	85.38	.....	Aluminium/copper sockets/terminals, indicating/pilot lamps and its accessories, and parts suitable for use solely or principally with 8536.
296	85.41	1	Diodes/transistors
297	85.44	.....	All types of connectors required for panel boards
298	85.44	9	DPC Aluminium wires/strips
299	85.46	.....	Electrical Insulators.
300	85.46	20.19	Insulation plate/fibre glass sleeves
301	90.02	11	Lenses, prisms, mirror and other optical elements, of any materials (for cameras, projector or photographic enlargers or reducers)
302	90.26	.....	Instruments and apparatus for measuring or checking the flow level, pressure or other variables of liquids or gases
303	90.28	1	Gas meters
304	90.28	2	Liquid meters
305	90.32	.....	Automatic regulating or controlling instruments and apparatus.
306	91.07	.....	Time Switches and timers
307	91.08	.....	Watch movement / modules
308	91.12	.....	Clock cases
309	91.13	.....	Watch Straps
310	91.14	.....	Crowns, Hand sets, watch dials.
311	96.02	.....	Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included, worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin.
312	96.08	.....	Parts of ball point pens including caps

With reference to the Chapters under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986). No. 4/5/2005-Fin(R&C)(19). - In exercise of the powers conferred by clause (b) of sub-section (2) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby extends, zero rate of tax for transactions effected by dealers from Domestic Tariff Area to dealers in Special Economic Zone (SEZ) or to 100% Export Oriented Units (EOU) or to Software Technology Park

Units or to Electronic Hardware Technology Park Units, subject to the following conditions:-(1)The selling as well as the purchasing dealer shall be registered under the said Act;(2)Sales should be supported by a declaration to be issued by the purchasing dealer in the Form "A" hereto.This Notification shall come into force with immediate

effect.Original/Duplicate/Triplicate/QuadruplicateForm "A"[See Notification No. dated issued under section 5(2)(b) of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)]I

.....(name and designation or status), of M/s

..... (name and address of purchasing

dealer), on behalf of the said purchaser, do hereby declare that:-(1)\*I am/we are registered dealer holding certificate of registration under No. (TIN).....which is in force on

the date of transaction.(2)The goods specified in the \*bill/Tax invoice/cash memorandum No.

..... dated.....of M/s .....holder of

TIN..... granted by.....ward are properly recorded in my/our books

of accounts and are intended to be used for manufacturing, processing or assembling within the

State of Goa.(3)My/our unit is situated in .....(zone) and/or is classified as.....and is

so registered under No.....w.e.f..... with

.....(authority).I/we hereby further declare that whatever is stated above is true to the

best of my/our knowledge and belief.Place:Signature.....Date

:Status.....Name and address of the purchasing

dealer.....N.B.:

To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer, out of which the original shall be furnished to the selling dealer's Appropriate Assessing Authority for claiming exemption of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of declaration to his Appropriate Assessing Authority. The quadruplicate shall be retained by the purchasing dealer for the record.No. 4/5/2005-Fin(R&C)(20). - In exercise of the powers conferred by sub-section (10) of section 14 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby confers on the Administrative Tribunal for the State of Goa, constituted under the Goa Administrative Tribunal Act, 1965 (Act 6 of 1965), the powers conferred on a Tribunal by or under the said Act.This Notification shall come into force with immediate effect.No. 4/5/2005-Fin(R&C)(21). - In exercise of the powers conferred by sub-section (3) of section 75 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby empowers the following Officers for the purposes of said sub-section (3) of section 75 of the said Act, within their respective jurisdiction.

Jurisdiction	Officers
Commissioner of Commercial Taxes, Addl.	
(1) Commissioner of Commercial Taxes, Asstt.	(i) Whole State of Goa.
Commissioner of Commercial Taxes	
and Commercial Tax Officer (Head Quarters)	
(2) Asstt. Commissioner of Commercial Taxes	(ii) Areas of Talukas of Salcete, Canacona, Quepem & Sanguem Talukas within the Jurisdiction of Margao Ward and

- Curchorem Ward.
- (3) Asstt. Commissioner of Commercial Taxes (iii) Areas of Talukas of Ponda, Tiswadi and Mormugao Talukas within the Jurisdiction of Panaji Ward, Ponda Ward and Vasco-da-Gama Ward.
- (4) Asstt. Commissioner of Commercial Taxes (iv) Areas of Talukas of Bardez, Pernem, Bicholim and Satari Talukas within the Jurisdiction of Mapusa Ward and Bicholim Ward.
- Commercial Tax Officers/Asstt. Commercial
- (5) Tax Officers stationed at respective Ward Offices (v) Within the area of Ward Offices.

This Notification shall come into force with immediate effect. Order No. 4/5/2005-Fin(R&C)(22). - In exercise of the powers conferred by section 64 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby authorises following Officers appointed under the said Act, to exercise the powers of the Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), for the purpose of effecting recovery of the amount of tax or penalty/interest due from any dealer or person under the said Act, as arrears of land revenue.

- | Officers  | Jurisdiction (Taluka)                        |
|---|--|
| (1) Asstt. Commissioner of Commercial Taxes (i)   | Salcete, Canacona, Quepem & Sanguem Talukas. |
| (2) Asstt. Commissioner of Commercial Taxes (ii)  | Tiswadi, Mormugao and Ponda.                 |
| (3) Asstt. Commissioner of Commercial Taxes (iii) | Bardez, Pernem, Bicholim and Satari.         |

This Order shall come into force with immediate effect. Read: Notification No. 4/5/2005-Fin(R&C)(18) dated 3-8-2005, published in the Official Gazette, (Extraordinary No. 3), Series I No. 17, dated 3-8-2005. No. 4/5/2005-Fin(R&C)(28). - In pursuance of entry (53) of Schedule "B" appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and in continuation of the Government Notification No. 4/5/2005-Fin(R&C)(18) dated 3rd August, 2005, published in the Official Gazette (Extraordinary No. 3), Series I No. 17, dated 3rd August, 2005, the Government of Goa hereby notifies additional industrial inputs and packing materials as specified in the Schedule below, for the purposes of said entry (53), namely :-

## Schedule 2

Sr. No.	Heading No.	Sub-Heading No.	Description
[1]	[2]	[3]	[4]
313	2811	22	Silicon Dioxide.
314	3505	20	Glues.
315	7019	12	Fibre glass rovings.
316	7019	90.1	Glass wool or glass fibre.
317	7408	11.1	Copper welding wire.
318	7802	-----	Lead waste and scrap.

319 9111 ----- Watch cases and parts thereof.

This Notification shall come into force with immediate effect.No. 4/5/2005-Fin(R&C)(32). - In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No.

4/5/2005-Fin(R&C)(26) dated 31-3-2006, published in the Official Gazette (Extraordinary) Series II No. 52, dated 31st March, 2006 (hereinafter called the "said Notification"), as follows:-In the said Notification, for the expression "as defined by Information Technology Policy of the Government of India", the expression "as notified by the Government for the purpose of entry (54) of Schedule "B" appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)" shall be substituted.This Notification shall come into force with immediate effect.

#### 4.

/5/2005-Fin(R&C)(34). - In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules "B", "C" and "E" appended to the said Act, as follows, namely:-(i)In Schedule "B" appended to the said Act. - After entry at serial number (103), the following entry shall be inserted, namely:-"(104) Ready mixed concrete";(ii)In Schedule "C" appended to the said Act. - Against serial number (10), in column (2), for the expression "Naphta", the expression "Naphta other than used as raw material by chemical fertilizer industry" shall be substituted;(iii)In Schedule "E" appended to the said Act, after entry at serial number (5), the following entry shall be inserted, namely:-

"(6)	Starred category of hotel serving food, alcoholic and non-alcoholic beverages other than importer.	Rs. 50 lakhs	10%".
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This notification shall come into force from the date of its publication in the Official Gazette.

#### 4.

/5/2005-Fin(R&C)(35). - In exercise of the powers conferred by sub-section (s) of section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby notifies the activities of manufacture not included for the purposes of sub-section(s) of section 2 of the said Act, namely:-

**1. The decorticating, colouring, scenting, boiling, cutting, crushing or roasting of betelnuts;**

**2. The blending of different varieting of teas;**

- 3. Preparing of patravalis and dronas from leaves;**
- 4. The treading of iron pipes including galvanized pipes;**
- 5. The roasting or grinding of coffee and/or chicory seeds;**
- 6. Cutting of paper from reels into reams;**
- 7. Conversion of milk into khoa;**
- 8. Dismantling of old motor vehicles and plant & machinery;**
- 9. Poultry farming/piggery;**
- 10. Making of garlands and bouquets from fresh flowers;**
- 11. The roasting or salting, colouring of grams, groundnuts, cashew kernels, cereals and pulses;**
- 12. Making of sweetment including peddas and item of farsan.**

This notification shall come into force with immediate effect.No. 4/5/2005-Fin(R&C)(36). - In exercise of powers conferred by clause (b) of sub-section (2) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Government Notification No. 4/5/2005-Fin(R&C)(19) dated 16-8-2005, published in the Official Gazette (Extraordinary No. 4) Series II No. 19, dated 17-8-2005 (hereinafter called the said Notification), as follows:-In the said Notification, after condition (2), the following condition (3) shall be added, namely:-"(3) This benefit shall not be extended in respect of sale of diesel, furnace oil or other petroleum products used for captive power generation or otherwise".This notification shall come into force with immediate effect.

#### **4.**

/5/2005-Fin(R&C)(44). - In pursuance of entry (54) of the Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and in supersession of the Government Notifications No. 4/5/2005-Fin(R&C)(10) dated 31-3-2005, published in the Official Gazette, (Extraordinary No. 3) Series II No. 31, dated 31-3-2005 and No. 4/5/2005-Fin (R&C)(27) dated 31-3-2006, published in the Official Gazette (Extraordinary) Series II No. 52, dated 31-3-2006, the Government of Goa hereby notifies the Information Technology Products, as specified in the Annexure herebelow, for the purposes of said entry (54), namely:-Annexure

Sr. No.	HSN Code	Description of products
1	2	3
1)	8443 32 10	Line printer.
2)	8443 32 20	Dot matrix printer.
3)	8443 32 30	Letter quality daisy wheel printer.
4)	8443 32 40	Laser jet printer.
5)	8443 32 50	Ink jet printer.
6)	8443 32 60	Facsimile machine.
7)	8443 99 51	Ink cartridges with print head assembly.
8)	8469 00 10	Word processing machines.
9)	8469 00 20	Automatic typewriter including electronic typewriter.
10)	8470 10 00	Electronic calculators.
11)	8471 30 10	Personal computer.
12)	8471 30 90	Other.
13)	8471 41 10	Micro computer.
14)	8471 41 20	Large or main frame computer.
15)	8471 41 90	Other.
16)	8471 49 00	Other, presented in the form of systems.
17)	8471 50 00	Processing units other than those of sub-Headings 8471 41 or 8471 49 whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units.
18)	8471 60 10	Combined input or output units u 16%.

- 19) 8471  
60 25 Plotter.
- 20) 8471  
60 24 Graphic printer.
- 21) 8471  
60 29 Other.
- 22) 8471  
60 40 Keyboard.
- 23) 8471  
60 50 Scanners.
- 24) 8471  
60 60 Mouse.
- 25) 8471  
60 90 Other.
- 26) 8471  
70 10 Floppy disc drives.
- 27) 8471  
70 20 Hard disc drives.
- 28) 8471  
70 30 Removable or exchangeable disc drives.
- 29) 8471  
70 40 Magnetic tape drives.
- 30) 8471  
70 50 Cartridge tape drive.
- 31) 8471  
70 60 CD-ROM drive.
- 32) 8471  
70 70 Digital video disc drive.
- 33) 8471  
70 90 Other.
- 34) 8471  
80 00 Other units of automatic data processing.
- 35) 8471  
90 00 Other.
- 36) 8473  
10 00 Parts and accessories of the machines heading 8469.
- 37) 8473  
21 00 Parts and accessories of the machines heading 8470 10, 847021, or 8471 29.
- 38) 8473  
30 10 Microprocessors.



- 39) 8473  
30 20 Motherboards.
- 40) 8473  
30 30 Other mounted printed circuit boards.
- 41) 8473  
30 40 Head stack.
- 42) 8473  
30 91 Network access controllers.
- 43) 8473  
30 92 Graphic and Intelligence based Script Technology (GIST) cardfor multilingual computers.
- 44) 8473  
30 99 Other.
- 45) 8501  
10 11 Micro meter of output not exceeding 37.5 W.
- 46) 8501  
10 12 Steeper motor of output not exceeding 37.5 W.
- 47) 8503  
00 10 Parts of heading 8501 10 11 and 8501 10 12.
- 48) 8504  
40 10 Uninterrupted Power Supplies (UPS).
- 49) 8505  
11 10 Permanent magnets and articles intended to become permanentmagnets. (ferrite cores).
- 50) 8517  
11 00 Line telephone sets with cordless handsets, of push buttontype.
- 51) 8517  
19 00 (i) Telephone sets of push button type and rotary dial type.  
(ii) Video phones.
- 52) 8517  
21 00 Facsimile machines.
- 53) 8517  
22 00 Teleprinters.
- 54) 8517  
30 00 Telephonic or telegraphic switching apparatus.
- 55) 8517  
50 10 PLCC equipments.
- 56) 8517  
50 20 Voice frequency telegraphy.
- 57) 8517  
50 30 Modems (modulators-de-modulators).
- 58) 8517 High bit rate Digital Subscriber Line system (HDSL)

- 50 40
- 59) 8517 Digital Look Carrier system (DLC).  
50 50
- 60) 8517 Synchronous Digital Hierarchy system (SDH).  
50 60
- 61) 8517 Multiplexer, statistical multiplexer.  
50 70
- 62) 8517 ISDN Terminals.  
50 91
- 63) 8517 ISDN Terminal adopters.  
50 92
- 64) 8517 Routers.  
50 93
- 65) 8517 X 25 pads.  
50 94
- 66) 8517 Attachments for telephones.  
80 10
- 67) 8517 Subscriber and equipments.  
80 20
- 68) 8517 Set top boxes for gaining excess to the internet.  
80 30
- 69) 8517 Other apparatus covered by this sub-heading 8517.80.  
80 90
- 70) 8517 Populated loaded or stuffed printed circuit boards.  
90 10
- 71) 8518 Microphones and stand thereof.  
10 00
- 72) 8518 Headphones, earphones whether or not combines with microphones and speaker set.  
30 00
- 73) 8519 Turntables (record-decks), record players, cassette-player and other sound  
00 00 reproducing apparatus, not incorporating a sound recording device.
- 8519 Coin or disc-operated record-players.  
00 00
- 8519 Other record-players.  
20 00
- 8519 Turntables (record-decks).  
30 00
- 8519 Transcribing machines.  
40 00
- 8519 Other sound reproducing apparatus.

	90 00	
	8519	Other.
	99 00	
	8519	MP3 players.
	99 40	
74)	8523 11 00	Magnetic tapes of width not exceeding 4mm for recording sound and phenomena other than sound, including audio cassettes, videocassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
75)	8523 12 00	Magnetic tapes of width exceeding 4mm but not exceeding 6.5mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
76)	8523 13 00	Magnetic tapes of width exceeding 6.5 mm for recording sound and phenomena other than sound, including audio cassettes, 16 mm sprocket tapes, 3/4" and 1" video cassettes, 1/2" video cassettes suitable to work with betacam, betacam SP/M II I and VHS type VCR, 3/4" video tapes, 1" videotapes and other video tapes.
77)	8523 20 00	Magnetic discs including hard discs pack, floppy disc or diskettes and other magnetic disc.
78)	8523 30 00	Cards incorporating a magnetic strips.
79)	8523 80 20	Information technology software.
80)	8523 90 00	Matrices for the production of records, prepared record blanks cartridges tape, 1/2" video cassettes suitable to work with digital type VCR, unrecorded compact disc (Audio), compact discs recordable blank Master Disc – (i.e. substrate) for producing stamper for compact disc and other prepared unrecorded media.
81)	8524 31 00	Disc for reproducing phenomena other than sound or image including software.
82)	8524 32 00	Disc for reproducing sound only including recorded audio compact discs.
83)	8524 39 00	Other discs including video compact discs of educational nature.
84)	8524 40 00	Magnetic tapes for reproducing phenomena other than sound or image.
85)	8524 51 00	Other magnetic tapes of a width not exceeding 4 mm.
86)	8524 52 00	Other magnetic tape of a width exceeding 4 mm but not exceeds 6.5 mm.
87)	8524 53 00	Other magnetic tapes of a width exceeding 6.5 mm.
88)	8524 60 00	Cards incorporating a magnetic stripe.

- 89) 8524  
91 00 Other media for reproducing phenomena other than sound or image; software.
- 90) 8524  
99 00 Other recorded media including audio-visual news or audiovisual views material.
- 91) 8525  
20 00 Transmission apparatus incorporating reception apparatus including walkie talkie set, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipments and cellular telephone.
- 92) 8525  
20 17 cellular phones.
- 93) 8525  
20 19 CDMA phones.
- 94) 8525  
80 20 Digital cameras.
- 95) 8528  
41 00 Cathode ray tube monitors of a kind solely or principally used in an automatic data processing systems of heading.
- 96) 8528  
51 00 Monitors of a kind solely or principally used in an automatic data.
- 97) 8528  
61 00 Projectors of a kind solely or principally used in an automatic data processing system.
- 98) 8529  
10 19 Antenna.
- 99) 8531  
20 00 LCD Panels, LED Panels and parts thereof.
- 100) 8532  
24 00 Ceramic dielectric, single layer capacitors.
- 101) 8533  
10 00 Electrical resistors.
- 102) 8534  
00 00 Printed circuits.
- 103) 8536  
10 20 Switches, connectors and relays for upto 5 amps at voltage not exceeding 250 volts.
- 104) 8540  
11 20 Data/graphic display tubes, TV tuner card other than TV picture tubes.
- 105) 8538  
00 00 Parts suitable for use solely or principally with the apparatus of heading 8536.
- 106) 8541  
10 00 Diodes, other than photosensitive or light emitting diodes.
- 107) 8541  
21 00 Transistor, other than photo sensitive transistors with a dissipation rate of less than 1W.
- 108) 8541 Other transistors.

- 29 00
- 109) 8541  
30 00 Thyristors, diacs and triacs, other than photosensitive devices.
- 110) 8541  
90 00 Parts of goods covered by heading 8141.
- 111) 8542 Cards incorporating an electronic integrated circuits("smart" cards), including sim cards and memory cards,I POD.
- 112) 8542  
21 00 Digital monolithic integrated circuits.
- 113) 8542 Other monolithic integrated circuits including cards incorporating only a single electronic integrated circuit with optical strip.
- 114) 8542  
60 00 Hybrid integrated circuits.
- 115) 8542  
90 00 Parts of goods covered by heading 8542.
- 116) 8544  
49 19 Telephone cables.
- 117) 9001  
10 00 Optical fibre cables and optical fibre bundles and cables.
- 118) 9030 Cathode ray oscilloscopes, spectrum analysers, cross-talkmeters, gain measuring instruments, distortion factor,psophometers, network and logic analyzer and signal analyzer.
- 119) 9612  
10 10 Computers printers ribbon.

Note: 1) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels, shall apply for the interpretation of this Notification.

## 2.

) Where, any commodities are described against any heading or sub-heading or as the case may be, tariff item, and the aforesaid description is different in any manner from the corresponding description in the said Central Excise Tariff Act, 1985, then, only those commodities described as aforesaid will be covered by the scope of this Notification and other commodities, though covered by the corresponding description in the said Central Excise Tariff Act, 1985, will not be covered by the scope of this Notification.

## 3.

) Subject to Note (2) above, for the purpose of any entry contained in this Notification, where the description against any heading or sub-heading, or as the case may be, tariff item, matches fully with the corresponding description in the said Central Excise Tariff Act, 1985, then all the commodities

covered for the purposes of the Central Excise Tariff under that Act, will be covered by the scope of this Notification.

#### 4.

) Where the description against any heading or sub-heading or, as the case may be, tariff item is shown as "other", then the interpretation as provided in Note (2) above shall apply. This Notification shall come into force from the date of its publication in the Official Gazette.No. 4/5/2005-Fin(R&C)(45). - In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the "said Act"), and in supersession of the Government Notification No. 4/5/2005-Fin(R&C) (39) dated 30-3-2007, published in the Official Gazette Extraordinary No. 3 Series II No. 52, dated 30-3-2007, the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act by any dealer having his place of business in the State of Goa, in respect of sales effected by him in the course of Inter-State trade or commerce from such place of business of Information Technology Products as notified by the Government vide Government Notification No. 4/5/2005- Fin(R&C)(44) dated 7-12-2007 published in the Official Gazette, (Extraordinary No. 3), Series II No. 36, dated 10-12-2007, for the purpose of Entry (54) of Schedule "B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall be calculated at the rate of 0.25% of his turnover, in so far as the turnover or any part thereof relates to such sales, subject to production of declaration in Form "C' specified under the Central Sales Tax (Registration and Turnover) Rules, 1957. This notification shall come into force from the date of its publication in the Official Gazette. Read: (i) Government Notification No. 4/5/2005- Fin(R&C)(18) dated 3-8-2005. (ii) Government Notification No. 4/5/2005-Fin(R&C)(28) dated 31-3-2006.

#### 4.

/5/2005-Fin(R&C)(47). - In pursuance of entry (53) of the Schedule "B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and in continuation of the Government Notification No. 4/5/2005-Fin(R&C)(28) dated 31-3-2006, published in the Official Gazette (Extraordinary No. 3) Series I No. 52 dated 31-3-2006 the Government of Goa hereby notifies additional industrial inputs and packing materials as specified in the Schedule below, for the purposes of the said entry (53), namely:-

### Schedule 3

Sr. No.	HSN Heading	HSN Sub-Heading	Description of goods
1	2	3	4
320	2102	-	Yeast in all forms
321	1517	90.90	Cake gel (cake improver)
322	3703	10.10	Photographic paper (unexposed)
323	3702	42.90	Graphic Art film

This Notification shall come into force from the date of its publication in the Official Gazette.

**4.**

/5/2005-Fin(R&C)(48). - In pursuance of entry (106) of the Schedule "B" appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), the Government of Goa hereby notifies the environment friendly re-cycled products, as specified in the schedule hereto for the purposes of the said entry (106), namely:-

**Schedule 4**

Sr. No.	HSN Code	Description of items
1.	-	Waste gases produced as bye-products by industries such as steel, coke, chemicals, chemical; fertilizers, pig iron, sponge iron, manufacturing units.
2.	-	Non-degradable plastics including granules, scrap and articles of plastics.
3.	-	Waste materials other than molasses produced by Sugar Industries, which are used as industrial inputs in the manufacture of other consumer products.
4.	-	Mining rejections used in road constructions or development of sites.
5.	-	Wastes of blast furnaces of steel melting units.

This Notification shall come into force from the date of its publication in the Official Gazette. Read: 1) Government Notification No. 4/5/2005-Fin(R&C)(4) dated 31st March, 2005, published in the Official Gazette (Extraordinary No. 3), Series II No. 53, dated 31-3-2005.

**2.**

) Government Notification No. 4/5/2005-Fin(R&C)(51) dated 28-4-2008, published in the Official Gazette (Extraordinary No. 3), Series II No. 4, dated 29-4-2008. No. 4/5/2005-Fin(R&C)(53). - Whereas, in exercise of the powers conferred by sub-section (2) of section 6 of the Goa Value Added Tax Act, 2005, the Government vide Notification No. 4/5/2005-Fin(R&C)(4) dated 31-3-2005 published on page 1329 of Series II No. 53 of the Official Gazette dated 31-3-2005 has exempted the subsequent sales in respect of the goods mentioned in the Annexure to the said Notification from payment of output tax for a period of three years subject to the conditions mentioned therein. And whereas, the said period of three years expired on 31-3-2008. And whereas, the Government felt the necessity of extending the same exemptions beyond the period of three years granted initially from 1-4-2005 till 31-3-2008 for another three years effective from 1-4-2008. Now, therefore, in exercise of the powers conferred by sub-section 2 of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby exempts subsequent sales in respect of the goods mentioned in the Schedule hereto from payment of output tax for a period of another three years w.e.f. 1-4-2008 subject to the following conditions: (1) The goods should be purchased from a registered dealer within the State. (2) The subsequent dealer claiming such exemption shall be registered under the said Act. (3) Proof of payment of tax at the first point of sale on such goods shall be adduced to the satisfaction of the Appropriate Assessing Authority.

## Schedule 5

(1)Aviation spirit, aviation turbine fuel and A.V. Gas other than covered by entry 34 of Schedule "B", appended to the said Act.(2)High Speed Diesel Oil (HSD).(3)Light Diesel Oil (LDO).(4)Motor Spirit which is commonly known as petrol including ethanol blended petrol.(5)Any other Petroleum Products not specifically described hereinabove or in any of the Schedules appended to the said Act other than kerosene oil, liquefied petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.This issues in supersession of Notification No. 4/5/2005-Fin(R&C)(51) dated 28-4-2008.

### 4.

/5/2005-Fin(R&C)(55). - In pursuance of entry (2) of Schedule 'D' appended to the Goa Value Added Tax Act, 2005 (Act 9 of 2005), the Government hereby notifies the Aids and Implements used by the Handicapped Persons as specified in the Schedule below, for the purpose of the said entry (2), namely:-

## Schedule 6

Sr. No.	HSN Heading/Sub-head	Description of Item
1.	9021	Orthopaedic appliances, including Crutches, Surgical beltsand trusses; Splints & other fracture appliances; artificialparts of the body; hearing aids and other appliances which areworn or carried, or implanted in the body; to compensate for adefect or disability.
2.	9021.10.00	Orthopaedic or fracture appliances,Artificial teeth anddental fillings.
3.	9021.21.00	Artificial teeth.
4.	9021.29.00	Others.Other artificial parts of the body.
5.	9021.31.00	Artificial joints.
6.	9021.39.00	Other.
7.	9021.40.00	Hearing aids, excluding parts and accessories.
8.	9021.50.00	Pacemakers for stimulating heart muscles, excluding parts andaccessories.
9.	9021.90	Other:
10.	9021.90.10	Parts and accessories of hearing aids.
11.	9021.90.90	Other:
12.	8713	Carriages for disabled persons, whether or not motorized orotherwise mechanically propelled.
13.	8713.10.00	Not mechanically propelled.
14.	8713.10.10	Wheelchairs for invalids, not mechanically propelled(including motorized).



- |     |            |  |
|-----|------------|--|
| 15. | 8713.50.00 | Other:   |
| 16. | 8713.50.10 | Other wheelchairs for invalids.                          |
| 17. | 8714.20    | Parts and accessories of carriages for disabled persons. |
| 18. | 8714.20.10 | Mechanically propelled.                                  |
| 19. | 8714.20.11 | Non Mechanically propelled.                              |
| 20. | 8714.20.12 | Others.  |
| 21. | 8469.00.30 | Braille typewriters, Electric.                           |
| 22. | 8469.00.40 | Braille typewriter. - Non-Electric.                      |
| 23. | 4823.90.10 | Braille paper.   |

This Notification takes effect from the date of its publication in the Official Gazette.No.

4/5/2005-Fin(R&C)(59). - In exercise of the powers conferred by sub-section (4) of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred as to the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby exempts the sales inter-se dealers as specified in the 'Annexure' hereto, from levy and payment of output tax, in respect of goods specified in the Schedule 'G' appended to the said Act, when effected within the State, subject to the following conditions, namely:-

# 1.

) The selling and purchasing dealer shall hold valid registration certificates issued under the said Act.

# 2.

) The purchasing dealer shall issue to the selling dealer a declaration in 'Form B' as appended to this Notification. The 'Form B', shall be prepared in quadruplicate, of which two copies-original and duplicate, shall be given to the selling dealer, of which, original copy, shall be supported by the selling dealer to his quarterly return to claim the exemption. The purchasing dealer shall furnish the triplicate copy of the 'Form B' to the office of the Commissioner quarterly, indicating such purchases.

# 3.

) The sales effected under this Notification shall not attract the provision of sub-section (2) of section 6 of the said Act or any other Notification issued under the said provision and the goods purchased against declaration in 'Form B' shall be liable to pay tax as specified in the Schedule "C" appended to the said Act.

# 4.

) The sales should be effected through 'Tax Invoices' only. The reference of this Notification should be indicated in the tax invoice, to claim exemption from output tax.

**5.**

) Declaration in 'Form B' should be issued independently for each transaction.

**6.**

) The goods purchased under this Notification are exclusively for resale and not for consumption, either as raw material or for any other use.

**1. Original**

**2. Duplicate**

**3. Triplicate**

**4. Quadruplicate**

Form B Read: Government Notification No. 5/4/2005-Fin(R&C) ( ) dated / /2009. Name and Address of the Purchasing dealer:..... Tin:

..... Date of purchase: ..... It is hereby declared that we have purchased on this date, from M/s.

..... Address:

..... Tin: ..... the following goods for resale, vide their Tax

Invoice No. .... dated ..... for Rs. .... (Rupees

.....only). Classification of Goods

Sr. No.	Description of Goods	Quantity	Rate	Amount
1				
2				
3				
4				
5				
Total				

1

2

3

4

5

Total

For M/s.

Date: Authorized Signatory

Annexure

**1.**

) Indian Oil Corporation Limited.

**2.**

) Hindustan Petroleum Corporation Limited.

**3.**

) Bharat Petroleum Corporation Limited.

**4.**

) Reliance Petroleum Company Limited.

**5.**

) Oil and Natural Gas Corporation Limited.

**6.**

) Mangalore Refineries Limited. This Notification shall come into force from the date of its publication in the Official Gazette. Read: Government Notification No. 4/5/2005-Fin(R&C)(5) dated 31-03-2005 published in Official Gazette (Extraordinary No. 3), Series II No. 53 dated 31-03-2005. No. 4/5/2005-Fin(R&C)(60). - In exercise of the powers conferred by sub-section (3) of section 6 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter called the "said Act") and in supersession of the Government Notification No. 4/5/2005-Fin(R&C)(5) dated 31-03-2005, published in the Official Gazette, (Extraordinary No. 3), Series II No. 53, dated 31-03-2005, the Government of Goa hereby allows input tax credit in excess of the rate of tax specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on goods other than capital goods and such other goods as specified in Schedule 'G' appended to the said Act, or in sub-section (2) of section 9 of the said Act, purchased within the State, and used in the manufacturing or processing of finished products and which are dispatched outside the State other than by way of sales, subject to the following conditions namely:-(1) The dealer shall be registered under the said Act. (2) The dispatches shall be supported by the declaration in 'Form F' as prescribed in the Central Sales Tax (Registration and Turnover) Rules, 1957, framed under the Central Sales Tax Act, 1956 (Central Act 74 of 1956). (3) The purchases shall be supported with Tax Invoices. This Notification shall come into force with effect from the date of its publication in the Official Gazette.

**4.**

/5/2005-Fin(R&C)(63). - In pursuance of entry (79) of the Schedule 'B' appended to 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 notifies the renewable energy devices and spare parts as specified in the Schedule hereinbelow for the purpose of the said entry (79), namely:-

## Schedule 7

Sr. No.	HSN Code	Description of items
1	2	3
1.	-	Flat plate solar collectors.
2.	-	Concentrating and pipe type solar collectors.
3.	-	Solar cookers.
4.	-	Solar water heaters and systems.
5.	-	Solar air heating system, solar gas heating systems or solarfluid heating system.
6.	-	Solar crop driers and systems.
7.	-	Solar stills and de-salination systems.
8.	-	Solar pumps based on solar thermal and photovoltaicconversion.
9.	-	Solar power generating systems.
10.	-	Solar photovoltaic modules and panels for water pumping andother applications.
11.	-	Wind mills and any specially designed services which run onwind mills.
12.	-	Any special devices including electric generators and pumpsrunning on wind energy.
13.	-	Biogas plants and biogas engines (stove) and parts,components and accessories of biogas plants and biogas engines(stove).
14.	-	Agricultural and municipal waste conversion devices producingenergy.
15.	-	Equipment for utilizing ocean waves and geo-thermal energy.
16.	8412.80.30	Wind turbine/engine.
17.	8412.90.90	Parts of turbine/engine.
18.	9405.50.40	Solar lanterns and lamps.
19.	9405.91.00	Glass parts of solar lanterns and lamps.
20.	9405.99.00	Plastic parts of solar lanterns and lamps.
21.	8541.40.11	Solar Cells.
22.	-	Solar Energy Equipment.
23.	-	Solar refrigerations, solar cold storages and solarair-conditioning systems.
24.	-	Electrically operated vehicles and including battery poweredor fuel cell powered vehicles.
25.	-	Improved chulhas (wood burning stove).
26.	-	Black continuously plated solar selective coating sheets,fans and tubes.
27.	-	Vacuum tube solar collectors.
28.	-	Sterling engines.
29.	-	Solid briquettes made of agricultural urban waste etc.

30. - Briquettes manufacturing plant and machinery.
31. - Thermal efficient improve cool stove (chulha).
32. - Biomass based sterling engine.
33. - Solar photovoltaic cells, modules and other systems/devices.
34. - Plants, machinery, equipment, raw materials required for industrial/distillery effluent treatment plant.

This Notification shall come into force from the date of its publication in the Official Gazette.No. 4/5/2005-Fin(R&C)(69). - In exercise of the powers conferred by sub-section (2) of Section 13 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act"), the Government of Goa hereby appoints the persons mentioned in column (2) of the Schedule annexed hereto (hereinafter called as the "said Schedule") and give them the designations as specified in the corresponding entry in column (3) of the said Schedule, for carrying out the purposes of the said Act, with effect from the date of their joining the post as indicated in column (4) against their names.

## Schedule 8

Sr. No.	Name of the officer/official	Designation	Date of joining the post
1	2	3	4
1)	Shri Diogo Fernandes	Commercial Tax Officer	22-02-2008
2)	Smt. Asha Harmalkar	Commercial Tax Officer	22-02-2008
3)	Shri Jeinuddin Sheikh	Commercial Tax Officer	11-04-2008
4)	Shri Ismail Sheikh	Commercial Tax Officer	11-04-2008
5)	Smt. Swati Dalvi	Commercial Tax Officer	11-04-2008
6)	Shri Maria Alice Pires	Commercial Tax Officer	11-04-2008
7)	Smt. Dipali Naik	Commercial Tax Officer	11-04-2008
8)	Shri Ulhas Naik	Commercial Tax Officer	11-04-2008
9)	Shri Aleixo Vaz	Commercial Tax Officer	11-04-2008
10)	Smt. M. C. Varella	Commercial Tax Officer	11-04-2008
11)	Smt. Violet Gomes	Commercial Tax Officer	11-04-2008
12)	Smt. Darshani S. Dessai	Commercial Tax Officer	23-09-2008
13)	Shri Chandresh C. Kunkalkar	Commercial Tax Officer	24-09-2008
14)	Smt. Gracinda Cardozo	Asstt. Commercial Tax Officer	12-11-2007
15)	Smt. Surekha Nagvekar	Asstt. Commercial Tax Officer	12-11-2007
16)	Smt. Adeline Pereira	Asstt. Commercial Tax Officer	12-11-2007
17)	Shri Prakash Naik	Asstt. Commercial Tax Officer	12-11-2007
18)	Shri Gaurish Khedekar	Asstt. Commercial Tax Officer	01-02-2008
19)	Shri Sudesh Bhonsle	Asstt. Commercial Tax Officer	01-02-2008
20)	Smt. Priti Mandrekar	Asstt. Commercial Tax Officer	01-02-2008
21)	Smt. Shilpa H. P. P. Dessai	Asstt. Commercial Tax Officer	01-02-2008

22)	Ms. Pallavi Patil	Asstt. Commercial Tax Officer	01-02-2008
23)	Shri Gajanan Bhonsle	Asstt. Commercial Tax Officer	01-02-2008
24)	Shri Janardhan Shetye	Asstt. Commercial Tax Officer	26-03-2008
25)	Shri Uttam Kazari	Asstt. Commercial Tax Officer	22-04-2008
26)	Smt. Maria Lourdes	Asstt. Commercial Tax Officer	22-04-2008
27)	Smt. Gina D'Souza	Asstt. Commercial Tax Officer	22-04-2008
28)	Smt. Zulmira Dias	Asstt. Commercial Tax Officer	22-04-2008
29)	Shri Augusto Ribeiro	Asstt. Commercial Tax Officer	22-04-2008
30)	Vivita Ambe	Asstt. Commercial Tax Officer	30-04-2008
31)	Smt. Geeta Gaonkar	Asstt. Commercial Tax Officer	20-05-2008
32)	Shri Melwyn Faleiro	Asstt. Commercial Tax Officer	26-05-2008
33)	Shri Rajesh Shetkar	Asstt. Commercial Tax Officer	11-06-2008
34)	Shri Deepak Gawas	Asstt. Commercial Tax Officer	11-06-2008
35)	Shri Dhondur Bandekar	Commercial Tax Inspector	12-11-2007
36)	Shri Ankush Kunkolienkar	Commercial Tax Inspector	12-11-2007
37)	Shri Tukaram Sawant	Commercial Tax Inspector	12-11-2007
38)	Shri Bhikaji Kamat	Commercial Tax Inspector	12-11-2007
39)	Shri Santosh Shirodkar	Commercial Tax Inspector	12-11-2007
40)	Smt. Geeta Malo	Commercial Tax Inspector	12-11-2007
41)	Shri Mohanlal Kundaikar	Commercial Tax Inspector	12-11-2007
42)	Shri Atchut Raut	Commercial Tax Inspector	12-11-2007
43)	Shri Subhash Gurav	Commercial Tax Inspector	01-02-2008
44)	Kum. Laximi Lawande	Commercial Tax Inspector	01-02-2008
45)	Shri Atish Mandrekar	Commercial Tax Inspector	01-02-2008
46)	Shri Amey P. Naik	Commercial Tax Inspector	01-02-2008
47)	Kum. Vandana Bhav	Commercial Tax Inspector	01-02-2008
48)	Smt. Vivita Ambe	Commercial Tax Inspector	01-02-2008
49)	Kum. Sukanti Pilgaonkar	Commercial Tax Inspector	01-02-2008
50)	Smt. Sandhya R. Kamat	Commercial Tax Inspector	01-02-2008
51)	Shri Deepak Kerkar	Commercial Tax Inspector	22-04-2008
52)	Smt. Beena Shirodkar	Commercial Tax Inspector	22-04-2008
53)	Shri Menino Fernandes	Commercial Tax Inspector	22-04-2008
54)	Kum. Ashwini Nevrekar	Commercial Tax Inspector	30-04-2008
55)	Kum. Kirti Kerkar	Commercial Tax Inspector	30-04-2008

No. CCT/12-1/08-09/01. - In exercise of powers conferred by Section 84 of Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred as the "Said Act"), I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, hereby amend the Notification No. CST/04-06/VC(9)/2004-05/3 dated 31-03-2005 (hereinafter referred as "the Said Notification") published

in the Extraordinary No. 2, Official Gazette No. 53 Sr. II dated 31-03-2005 as follows: In the Said Notification, for the expression "within a period of 30 days from the appointed date", the expression "within a period of 3 months from the appointed day" shall be substituted. CCT/12-1/08-09/04. - In exercise of the powers conferred by the third proviso to sub-section (3) of section 29 of Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act") I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, Government of Goa, hereby extend the period of assessment for the financial year 2005-06 by one year effective from 1st April, 2008. All assessments for the year 2005-06 shall accordingly be completed on or before 31st March, 2009. CCT/12-1/08-09/06. - In exercise of the powers conferred by the third proviso to sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005) (hereinafter referred to as the "said Act") I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, Government of Goa, hereby extend the period of assessment for the financial year 2006-07 by one year with effect from 1st April, 2009. All assessments for the year 2006-07 shall accordingly be completed on or before 31st March, 2010. No CST/04-06/VC(9)/2004-05/3. - In exercise of the powers conferred by section 84 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), I, Shri Amit Yadav, Commissioner, hereby requires that all the registered dealers, other than those who have opted for the composition of tax under section 7 of the said Act, declare the details regarding the stock of goods held by them on 31-3-2005 at the close of the day, in the format appended hereto, within a period of 30 days from the appointed day, to the Appropriate Assessing Authority. The stock details to be shown in the format should be only out of the purchases which are made from a dealer registered under the earlier law within the State, during the period preceding one year from the appointed day and which are supported by respective purchase bills/invoices. This Notification shall come into force with effect from 1st April, 2005. Office of the Commissioner of Commercial Taxes. Format for Stock Details (See Rule 8 of the Goa Value Added Tax Rules, 2005) Statement of Tax paid Stock in hand on April 1, 2005

1. Registration No. (TIN)

2. Full Name of Dealer and address

3. Total Value of the trading stock, raw material and Packaging material held as on 1st April, 2005.

(i) Trading Stock

(ii) Raw material

(iii) Packaging material

Total

(\*Please complete Annexure 1)

4. Tax Credit claimed Rs. (total of tax borne from (3) above)

5. Verification I/We \_\_\_\_\_ hereby solemnly affirm and declare that nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct values as per the records of the Department on demand. Signature of

Authorised Signatory \_\_\_\_\_ Full Name \_\_\_\_\_

Place

Date

Day Month Year

Annexure II Instruction for filling the statement :

- 1. The statement has to be submitted within one month from 1st April, 2005.**
- 2. The statement has to be furnished by a registered dealer wishing to claim credit under sub-section (8) of section 9.**
- 3. The goods on which credit is being claimed should be physically held by the dealer on 1st April, 2005.**
- 4. The goods on which credit is being claimed should have been purchased on or after 1st April, 2004 from a dealer registered under Goa Sales Tax Act, 1964 and the dealer should have in his possession the invoices.**
- 5. The goods in the stock should have borne tax at first point of sale under Goa Sales Tax Act, 1964.**
- 6. The tax credit on the stock cannot be claimed:**
  - for finished goods manufactured out of tax paid raw material or capital goods;
- 7. The dealer should claim the entire amount of credit to which he is entitled in a single statement.**

How Much Transitional Stock Credit Can You Claim? If you hold sale invoices for the opening stock, issued by a person who was registered under the Goa Sales Tax Act, 1964 and which separately indicates the amount of GST paid on the goods then you may claim a credit of the amount of tax disclosed on the sale invoices. However if the rate of tax on same goods under the Goa Value Added Tax Act is lower than the Goa Sales Tax Act, then such lower rate will be applicable. But if the GST amount has not been separately indicated on the sale invoice, you will only be entitled to a notional credit calculated on the value of stock exclusive of tax by reducing the same by ten per cent. and then applying the following formula and calculating the tax at the rate under Goa Sales Tax Act or Goa Value Added Tax Act whichever is lower.

$$A = \frac{B \times 100}{100 + R}$$

Where A = Value of stock exclusive of tax  
B = Value of stock inclusive of tax (less 10%)  
R = Rate of tax under the Goa Sales Tax Act.  
Office of the Commissioner of Commercial Taxes  
Annexure I(i) Details of Trading Stock as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)(a) In



case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8

Total

\* Carry total of Column 8 to main form to (3)(i).(b)In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula(Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

\* Carry total of Column 9 to main form to (3)(i).(ii)Details of Raw Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)(a)In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8

Total

\* Carry total of Column 8 to main form to (3)(ii).(b)In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula(Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

\* Carry total of Column 9 to main form to (3)(ii)(iii)Details of Packaging Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)(a)In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8

Total

\* Carry total of Column 8 to main form to (3)(iii).(b)In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula(Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

\* Carry total of Column 9 to main form to (3)(iii).

iv. Verification I/We \_\_\_\_\_ hereby solemnly affirm and declare

nothing has been concealed therefrom. Signature of

Authorised Signatory \_\_\_\_\_ Full Name \_\_\_\_\_

Place

Date

Day Month Year

No CST/04-06/VC(9)/2004-05/3. - In exercise of the powers conferred by section 84 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), I, Shri Amit Yadav, Commissioner, hereby requires that all the registered dealers, other than those who have opted for the composition of tax under section 7 of the said Act, declare the details regarding the stock of goods held by them on 31-3-2005 at the close of the day, in the format appended hereto, within a period of 30 days from the appointed day, to the Appropriate Assessing Authority. The stock

details to be shown in the format should be only out of the purchases which are made from a dealer registered under the earlier law within the State, during the period preceding one year from the appointed day and which are supported by respective purchase bills/invoices. This Notification shall come into force with effect from 1st April, 2005. Office of the Commissioner of Commercial Taxes Format for Stock Details (See Rule 8 of the Goa Value Added Tax Rules, 2005) Statement of Tax paid Stock in hand on April 1, 2005

1. Registration No. (TIN)

2. Full Name of Dealer and address

3. Total Value of the trading stock, raw material and Packaging material held as on 1st April, 2005.

Description*	Value (Rs.)	Input tax credit admissible
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(i) Trading Stock

(ii) Raw material

(iii) Packaging material

Total

(\*Please complete Annexure 1)

4. Tax Credit claimed Rs. (total of tax borne from (3) above)

5. Verification I/We \_\_\_\_\_ hereby solemnly affirm and declare that nothing has been concealed therefrom. Further certified that the particulars indicated above are the correct values as per the records maintained by the Department on demand.

Signature of

Authorised Signatory \_\_\_\_\_ Full Name \_\_\_\_\_

Place

Date

Day Month Year

Annexure III Instruction for filling the statement :

**1. The statement has to be submitted within one month from 1st April, 2005.**

**2. The statement has to be furnished by a registered dealer wishing to claim credit under sub-section (8) of section 9.**

**3. The goods on which credit is being claimed should be physically held by the dealer on 1st April, 2005.**

**4. The goods on which credit is being claimed should have been purchased on or after 1st April, 2004 from a dealer registered under Goa Sales Tax Act, 1964 and the dealer should have in his possession the invoices.**

**5. The goods in the stock should have borne tax at first point of sale under Goa Sales Tax Act, 1964.**

**6. The tax credit on the stock cannot be claimed:**

- for finished goods manufactured out of tax paid raw material or capital goods;

**7. The dealer should claim the entire amount of credit to which he is entitled in a single statement.**

How Much Transitional Stock Credit Can You Claim? If you hold sale invoices for the opening stock, issued by a person who was registered under the Goa Sales Tax Act, 1964 and which separately indicates the amount of GST paid on the goods then you may claim a credit of the amount of tax disclosed on the sale invoices. However if the rate of tax on same goods under the Goa Value Added Tax Act is lower than the Goa Sales Tax Act, then such lower rate will be applicable. But if the GST amount has not been separately indicated on the sale invoice, you will only be entitled to a notional credit calculated on the value of stock exclusive of tax by reducing the same by ten per cent. and then applying the following formula and calculating the tax at the rate under Goa Sales Tax Act or Goa Value Added Tax Act whichever is lower.

$$A = \frac{B \times 100}{100 + R}$$

Where A = Value of stock exclusive of tax  
B = Value of stock inclusive of tax (less 10%)  
R = Rate of tax under the Goa Sales Tax Act.  
Office of the Commissioner of Commercial Taxes  
Annexure I(i) Details of Trading Stock as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)(a) In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8

Total

\* Carry total of Column 8 to main form to (3)(i). (b) In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

\* Carry total of Column 9 to main form to (3)(i).(ii)Details of Raw Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)(a)In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8

Total

\* Carry total of Column 8 to main form to (3)(ii).(b)In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula(Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

\* Carry total of Column 9 to main form to (3)(ii)(iii)Details of Packaging Material as on 1st April, 2005 and tax borne thereon. (See instruction at Annexure II)(a)In case where tax is separately shown in purchase invoices:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	Tax Borne (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8

Total

\* Carry total of Column 8 to main form to (3)(iii).(b) In case where purchase price is shown inclusive of tax:

Sr. No.	Date of purchase	Invoice No.	Supplier's Name	Supplier's Registration No.	Value (Rs.)	90% of Value (Rs.)	Purchase value exclusive of tax based on formula (Rs.)	Tax calculated at lower rate* (Rs.)
1	2	3	4	5	6	7	8	9

\* Carry total of Column 9 to main form to (3)(iii).

iv. Verification I/We \_\_\_\_\_ hereby solemnly affirm and declare

nothing has been concealed therefrom. Signature of

Authorised Signatory \_\_\_\_\_ Full Name \_\_\_\_\_

Place

Date

Day Month Year

Orders Delegation of Powers : Fixing Monetary limit

#### 4.

/5/2005-Fin(R&C)(37). - In exercise of the powers vested under rule 31 of Goa Value Added Tax Rules, 2005, the Government of Goa hereby specifies rupees twenty five lacs and above of the disputed amount, as the monetary limit, where the appeal shall lie with the Additional Commissioner of Commercial taxes. This order shall come into force from the date of its publication in the Official Gazette. No. CCT/12-2/2009-10/002. - In exercise of the powers delegated to me vide proviso to sub-rule (1) of Rule 23 of Goa VAT Rules, 2005, the last date for filing of quarterly returns for the quarter ending 31st March, 2009, "as a special case" has been extended upto 20th May, 2009. Accordingly, all the assesses registered under Goa VAT Act, 2005 (Act 9 of 2005) either as regular dealer or as composition dealer are required to file their quarterly returns for the quarter ending 31-3-2009 on or before 20th May, 2009; failure to file returns within the extended time shall attract penalties as provided in Section 55 of the said Act. No. CCT/12-15/2007-08/1929. - In pursuance of sub-rule (2) of Rule 52 of The Goa Value Added Tax Rules, 2005 (hereinafter referred to as the "said rules"), I, Shri Vallabh K. Kamat, Commissioner of Commercial Taxes, hereby nominates the Commercial Tax Officers of Panaji Ward and Margao Ward, as Appropriate Assessing Authorities, for the Wards coming under jurisdiction of North Goa District and South Goa District, respectively, with immediate effect, for the purposes of non-resident dealers. No. CST/04-06/VC/(9)/2004-05/2. - In exercise of the powers conferred by rule 47 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the "said Rules"), I, Shri Amit Yadav, the Commissioner, hereby delegate the powers specified in columns (2) and (3) of the First Schedule appended to the said Rules (hereinafter referred to as the "said Schedule"), to the Officers specified

in the corresponding entries in column (4) of the said Schedule, with effect from 1st April 2005, until further orders. Authorised Officers for Checking No. CCT/04-06/VC (9)2005-06/4 dated 16-8-05. - In exercise of the powers conferred by clause (b) of sub-section (2) of Section 75 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), I Amit Yadav, the Commissioner of Commercial Taxes, hereby authorize the following Officers for the purposes of said clause (b) of sub-section (2) of Section 75 of the said Act.

Officers	Jurisdiction over checkpost
1. Commercial Tax Officer, Margao Ward	Pollem
2. Commercial Tax Officer, Mapusa Ward	Patradevi & Naibag
3. Commercial Tax Officer, Bicholim Ward	Dodamarg & Anjunem
4. Commercial Tax Officer, Curchorem Ward	Molem

This Order shall come into force with immediate effect.