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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(130)

Read: Government Notification No. 4/5/2005-Fin(R&C)(87) dated 19-04-2011, published in the Official Gazette, Extraordinary No. 2, Series I No. 2, dated 19-04-2011.

In exercise of the powers conferred by clause (i) of sub-rule (3A) of rule 23 of the Goa Value Added Tax Rules, 2005, and in supersession of Government Notification No. 4/5/2005-Fin(R&C)(87) dated 19-04-2011, published in the Official Gazette, Extraordinary No. 2, Series I No. 2, dated 19-04-2011, the Government of Goa hereby specifies that all the dealers who have registered themselves under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) including those registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and whose turnover for the previous financial year 2014-15 has exceeded Rs. 25.00 lakhs (Rupees twenty five lakhs), shall file their quarterly returns, commencing from 1-10-2015 to 31-12-2015, online, through electronic system, within a period of 30 days from the end of the quarter.

The first compulsory e-return shall be filed by said dealers on or before the 30th day of January, 2016.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 29th December, 2015.

Notification

4/5/2005-Fin(R&C)(131)

In exercise of the powers conferred by the first proviso to sub-rule (1) of rule 23 of the Goa Value Added Tax Rules, 2005, the Government of Goa hereby specifies that all the dealers who have registered themselves under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) including those registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and whose turnover for the previous financial year is Rs. 25.00 lakhs (Rupees twenty five lakhs) and below, except those who have opted for composition of tax under section 7 of the said Act, shall file a

single annual return of their sales for the year, in Form VAT III, online, through electronic system. The first compulsory e-return for the financial year 2015-16 shall be filed by these dealers on or before the 30th day of April, 2016.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 29th December, 2015.

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