

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

(Bill No. 18 of 2020)

A

BILL

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

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

1. Short title and commencement.- (1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020.

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

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

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

“(j) “specified period” means,-

- (i) any period of assessment upto the financial year ending on 31st day of March, 2016, in case where such assessment is finalized by passing assessment order on or before 31st day of January, 2020 and such assessment order is not disputed in appeal, revision or review filed under the relevant Act or before any Court;
- (ii) any period of assessment upto the 30th day of June, 2017, in case where such assessment is disputed in appeal, revision or review filed under the relevant Act or before any Court before 31st day of January, 2020.”.

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

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

Provided that no application for such settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on 31st day of January, 2020:

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

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

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

6. Amendment of section 6.- In section 6 of the principal Act, in sub-section (2), for the existing provisos, the following provisos shall be substituted, namely:-
“Provided that an applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority a self-attested photocopy of such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

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

shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement:

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

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

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

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

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

of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

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

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

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

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

“FORM I

Application for Settlement

(See section 5)

To,
The Designated Authority,

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

I furnish hereunder the requisite particulars:—

(1) Reference to Certificate of
Registration:

- (i) VAT TIN :
- (ii) CST No. :
- (iii) Entry Tax Regn. No. :
- (iv) Luxury Tax Regn. No. :
- (v) Pre-VAT Sales Tax No. :
- (vi) Entertainment Tax Regn. No. :

(2) Name of the applicant :

(3) Status of the applicant :

(4) Name and Style of the business :
or

The trade name of the business :

(5) Address of the Business.-

- (i) Principal place of business :
- (ii) Factory premises :

(6) Present postal address, if it is

different from (5) above :

(7) Period in respect of assessment of tax, interest and penalty, to which the application relates _____ : Whether it is Sales Tax / CST / (Enclose copy of the assessment order for reference.) Luxury Tax / Entertainment Tax / /Entry Tax / VAT:-

(8) Arrears of tax applied for Settlement:

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

(9) (i) the reference of the appeal/review/revision/suit/petition filed (Please enclose a copy thereof).:

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

(iii) In case the appeal is pending before Tribunal, whether fifty per cent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans)

:

(iv) In case the appeal is pending before Assistant Commissioner or Additional Commissioner, whether ten percent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans) :

(v) Date of presentation of appeal/ review/revision/suit/petition, so pending. :

(10) Details of declaration forms or
Certificates:

- (i)Type of form/certificate :
- (ii) Total No. of forms/certificates :
- (iii) Total assessable value of above :
- (iv) Tax assessed on above :
- (v) Arrears after considering forms/
Certificates :

(11) Net amount of arrears applied for settlement

- (i) Tax Rs. :
- (ii) Interest Rs. :
- (iii) Penalty Rs. :
- Total : _____

DECLARATION

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

(a) the particulars and information given in this application are correct and
complete;

(b) the amount of arrears of tax, interest and penalty shown hereinabove are
truly stated and relate to the relevant period as mentioned in this application;
and

(c) I/ the applicant am/is not otherwise ineligible for making this application in
terms of the provisions of said Act.

.....
(Signature)

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

.....

(Status in relation to the applicant)

Place:

Date:

FORM II

Intimation to the applicant by the designated authority

[See section 6(2)]

No. _____

To,

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

Registration No. _____ under the relevant Act.

Acknowledgement No. _____

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

Sir/Madam,

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

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

Total Rs. _____

(Rupees only)

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

Date:
(Seal)

Signature
Designation

.....
(Appropriate designated authority) ”.

.....

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

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

Statement of Objects and Reasons

The bill seeks to suitably amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), so as to enforce payment of arrears of tax and thereby reduce the pendency of litigations.

The Bill also seeks to repeal the Goa (Recovery of Arrears of Tax through settlement (Amendment) Ordinance 2020 (Ordinance No. 3 of 2020), promulgated by the Governor of Goa on 20/05/2020 so as to amend the said Act.

This Bill seeks to achieve the above object.

FINANCIAL MEMORANDUM

The Bill covers a settlement scheme for various outstanding dues that remained unpaid or are in dispute before various Appellate authorities, Tribunal and / or Court of Law. The revenue that to be earned by the Government, has remained unpaid or stuck up due to pending litigations. By settlement the Government expects to recover Rs. 280 Crores approximately.

MEMORANDUM REGARDING DELEGATED LEGISLATION

No delegated legislation is involved in this Bill.

Assembly Hall,

Porvorim, Goa.

_____, 2020

SHRI PRAMOD P. SAWANT

Hon. Chief Minister/Finance Minister

Assembly Hall,

Porvorim, Goa.

Goa

Namrata Ulman

Secretary to the Legislative Assembly of

**Governor's Recommendation under Article 207 of the
Constitution of India**

In pursuance of article 207 of the Constitution of India, I, Satya Pal Malik, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Bill, 2020.

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RAJ BHAVAN

SATYA PAL MALIK

Date: / /2020.

Governor of Goa

**Extract of The Goa (Recovery of Arrears of Tax through Settlement)
(Amendment) Act, 2016**

(Goa Act 15 of 2016)

An
ACT

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

BE it enacted by the Legislative Assembly of Goa, in the Sixty-Seventh Year of Republic of India, as follows:-

1. Short title, extent and commencement.- (1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016.

(2) It shall come into force at once.

2. Amendment of long title.- In the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) (hereinafter referred to as the “principal Act”), in the long title,-

(i) for the expression “31st of March, 2005”, the expression “31st day of March, 2015” shall be substituted.;

(ii) for the words “Central Sales Tax Law, Luxury Tax Law and Entry Tax Law”, the words “Central Sales Tax Law, VAT Law, Entertainment Tax Law, Luxury Tax Law and Entry Tax Law” shall be substituted.

3. Amendment of section 2.- In section 2 of the principal Act,-

(i) in clause (a), for the word “hotelier”, the words “hotelier or proprietor” shall be substituted;

(ii) for clause (b), the following clause shall be substituted, namely:-

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

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

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

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

(iii) in clause (d), for the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964)”, the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964) or the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted;

(iv) after clause (e), the following clause shall be inserted, namely:-

“(ee) “Form” means a Form appended to this Act;”;

(v) after clause (h), the following clause shall be inserted, namely:-

“(hh) “proprietor” means the proprietor defined in section 2(q) of the Goa Entertainment tax Act, 1964 (Act 2 of 1964) or section 2(ii) of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988), as the case may be;”;

(vi) for clause (i), the following clause shall be substituted, namely:-

“(i) “relevant Act” means,-

- (a) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or
- (b) the Goa Entertainment Tax Act, 1964 (Act 2 of 1964); or
- (c) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or
- (d) the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988); or
- (e) the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000); or
- (f) the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005); and the rules framed or Notifications issued thereunder;”;

(vii) in clause (j), for the expression “the financial year ending on 31st day of March, 2005”, the expression “31st day of March, 2015” shall be substituted.

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

“4. Eligibility for settlement.-Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period, on which dispute is raised before an authority including Appellate authority or Court on or before the 31st day of March, 2016:

Provided that no application for settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on 31st day of March, 2015:

Provided further that the cases already decided or settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016, shall not be taken up.

5. Amendment of section 5.- In section 5 of the principal Act,-

(i) in sub-section (1), for the expression “in the Form specified in Part A of the Schedule hereto before expiry of three months from the date of coming into force of this Act”, the expression “in Form I heretobefore expiry of three months from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016” shall be substituted;

(ii) after sub-section (1), the following sub-sections shall be inserted, namely:-

“(1A) The application under sub-section (1) shall be made through electronic system, by using a system code availed from the appropriate assessing authority. The applicant shall enter the details in accordance with the instructions that are applicable for making such application through electronic system.

(1B) Upon making application through the electronic system, the system shall generate an acknowledgement, the printed copy of which shall be signed and verified by the applicant and submitted to the designated authority by such date as may be mentioned in the said acknowledgement, failing which, the application shall be summarily rejected.”.

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

“(2) After the amount payable by the applicant is determined under sub-section (1) by the designated authority, the designated authority shall inform the same to the applicant in Form II hereto. The applicant shall pay the amount by using e-challan within twenty days from the date of receipt of the intimation, and submit a self-attested photocopy of such challan to the designated authority:

Provided that an applicant being a dealer, whose appeal is pending before the tribunal as on 31st day of March, 2016 and who has paid fifty percent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority, a self-attested photocopy such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

Provided further that, where the designated authority is satisfied that the applicant being a dealer, whose appeal is pending before the tribunal as on 31st day of March, 2016, has paid fifty per cent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability

to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement.”.

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

“7. Rate applicable in determining the amount payable.- The amount payable by an applicant for settlement of arrears of tax, interest and penalty, where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period, which is disputed either in review or in appeal or in revision or in any other suit or in Writ Petition filed before any Court of Law, on or before the 31st day of March, 2016, such arrears shall be settled at the rate of 50% of the disputed amount.

8. Amendment of section 8.- In section 8 of the principal Act, in sub-section (1), for the expression “in form as specified in Part C of the Schedule”, the words and figure “in Form III” shall be substituted.

9. Substitution of Schedule.- For the existing Schedule of the principal Act, the following forms shall be substituted, namely:-

“FORM I

Application for Settlement

(See section 5)

To,
The Designated Authority,

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

I furnish hereunder the requisite particulars:—

- (1) Reference to Certificate of
Registration:

- (i) VAT TIN :
- (ii) CST No. :
- (iii) Entry Tax Regn. No. :
- (iv) Luxury Tax Regn. No. :
- (v) Pre-VAT Sales Tax No. :
- (vi) Entertainment Tax Regn. No. :

(2) Name of the applicant :

(3) Status of the applicant :

(4) Name and Style of the business :
 or
 The trade name of the business :

(5) Address of the Business.-
 (i) Principal place of business :
 (ii) Factory premises :

(6) Present postal address, if it is
 different from (5) above :

(7) Period in respect of assessment of tax,
 interest and penalty, to which the 01-04-_____ to 31-03-

application relates : Whether it is Sales Tax / CST /
 (Enclose copy of the assessment order Luxury Tax / Entertainment Tax /
 for reference.) /Entry Tax / VAT:-

(8) Arrears of tax applied for Settlement:

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

(9) (i) the reference of the appeal/petition filed (Please enclose a copy thereof).:

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

(iii) In case the appeal is pending before Tribunal, whether fifty per cent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans) :

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

.....

FORM II

Intimation to the applicant by the designated authority

[See section 6(2)]

No. _____

To,

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

Registration No. _____ under the relevant Act.

Acknowledgement No. _____

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

Sir/Madam,

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

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

(Rupees _____
only)

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

Date:
(Seal)

Signature
Designation

.....
(Appropriate designated authority)

.....

FORM III

Certificate of settlement issued by the designated authority

[See section 8(1)]

On the basis of the application made by _____ (name of the applicant), who is carrying on/used to carry on the business in the trade, name of _____ at _____ _____(address) and who is/was holding R. C. (Local /Central /Luxury/Entry/Entertainment) No. _____ and TIN No. _____ under the _____ (name of the relevant Act), it is certified that the Arrears of tax, interest and penalty arisen for the assessment period _____ which was pending in review/appeal/revision before _____ (name of the appropriate review/appellate/revisional authority), being review/appeal/revision case No. _____, has been settled under sub-section (1) of section 8 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

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

ISSUED this _____ day of _____.

(Seal) Signature
Designation
(Appropriate designated authority)”.

**Extract of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009
(Goa Act 17 of 2009).**

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

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

AN

ACT

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

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

- (a) “applicant” means an applicant referred to in section 5 and includes “dealer” or “hotelier,” his legal heir, successor, assignee, or nominee;
- (b) “arrears of tax, penalty and interest” means,—
 - (i) tax, by whatever name called, payable by a dealer or a hotelier upon assessment or otherwise under the relevant Act in respect of the specified period; or
 - (ii) penalty imposed upon dealer or a hotelier, for the default in furnishing returns and/or payment of tax, in accordance with the provisions of the relevant Act, in respect of the specified period; or
 - (iii) interest payable by a dealer or a hotelier under the relevant Act for default in payment of tax or delay in payment of tax, beyond the specified time, in respect of the specified period;
- (c) “Commissioner” means the Commissioner as referred to in the relevant Act”;
- (d) “dealer” means the dealer defined in section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964);
- (e) “designated authority” means the authority specified in section 3;
- (f) “Government” means the Government of Goa;
- (g) “hotelier” means the hotelier defined in section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988);
- (h) “prescribed” means prescribed by rules made under this Act;
- (i) “relevant Act” means,—
 - (i) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or
 - (ii) the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988); or
 - (iii) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or
 - (iv) the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000), the rules and the Notifications issued thereunder;
- (j) “specified period” means any period of assessment upto the financial year ending on 31st day of March, 2005.

(2) Unless there is anything repugnant to the subject or context, all words and expressions used in this Act, which are not defined herein, but defined or used in

the relevant Act, shall have the same meanings respectively assigned to them in the relevant Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE

PARTA

Application for Settlement
(See section 5)

To,
The Designated Authority,

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

I furnish hereunder the requisite particulars:—

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

- (iii) Entry Tax Regn. No. :
- (iv) Luxury Tax Regn. No. :
- (v) Pre-VAT Sales Tax No. :

(7) Period in respect of assessment of tax, interest and penalty, to which the application relates : 01-04-_____ to 31-03-_____ Whether it is Luxury Tax/ Sales Tax / Entry Tax:-
 (Enclose copy of the assessment order for reference.)

(8) Arrears of tax applied for Settlement:

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

(9) (i) whether the arrears is disputed in appeal / revision / review:

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

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

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

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

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

(11) Net amount of arrears applied for settlement:

Tax	Rs.
Interest	Rs.
Penalty	Rs. _____

Total Rs. _____

VERIFICATION

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

(a) the particulars and information given in this application are correct and complete;

(b) the amount of arrears of tax, interest and penalty shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and

(c) I/ the applicant am/is not otherwise ineligible for making this application in terms of the provisions of said Act.

.....
(Signature)

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

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

.....

PART B

Intimation to the applicant by the designated authority
[See section 6(2)]

No. _____

To,

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

Registration No. _____ under the relevant Act.

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

Sir/Madam,

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

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

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

(iv) Arrears of interest Rs. _____

(v) Arrears of penalty Rs. _____

(vi) Amount of tax and interest determined payable for settlement:-

Tax	Rs.	_____
Interest	Rs.	_____
Total	Rs.	_____

(Rupees _____ only)

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

Date:
(Seal)

Signature
Designation

.....
(Appropriate designated authority)

.....
PART C

Certificate of settlement issued by the designated authority
[See section 8(1)]

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

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

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

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

ISSUED this _____ day of _____.

*Strike out whichever is not applicable.

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

Signature
Designation
(Appropriate designated authority)

(Seal)

Statement showing existing provisions of
The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009)
and proposed amendments thereto

Sr. No.	Existing Provision	Amendment Proposed	Justification
1	2	3	4
1	<p><u>Long title</u></p> <p style="text-align: center;">AN ACT</p> <p><i>to provide for the expeditious enforcement of payment of arrears of tax relating to the period upto 31st day of March, 2015, under Sales Tax Law, Central Sales Tax Law, VAT Law, Entertainment Tax Law, Luxury Tax Law and Entry Tax Law, as in force in the State of Goa, by way of Settlement and matters connected therewith.</i></p>	<p><u>Amendment of long title</u></p> <p style="text-align: center;">AN ACT</p> <p><i>to provide for the expeditious enforcement of payment of arrears of tax relating to the period upto 31st day of March, 2016 or 31st day of January, 2020, as the case may be under Sales Tax Law, Central Sales Tax Law, VAT Law, Entertainment Tax Law, Luxury Tax Law and Entry Tax Law, as in force in the State of Goa, by way of Settlement and matters connected therewith.</i></p>	<p>The amendment is proposed to formulate a settlement scheme in order to reduce accumulated arrears and the disputes in various courts and with Appellate Authorities. Any assessment completed for the period upto 31/03/2016 or any dues disputed for the period upto 30/06/2017 for which dispute is filled upto 31/01/2020 to be the specified period. The Scheme is to cover all the Acts administered by the Department and hence the proposal to amend the long title.</p>
2.	<p><u>Section 2: Definition</u></p> <p><u>Clause (j)</u> "specified period" means any period of assessment upto 31st day of March, 2015.</p>	<p><u>"Amendment of Clause (j)"</u> "specified period" means.-</p> <p>(i) any period of assessment upto the financial year ending on 31st day of March, 2016, in case where such assessment is finalized by passing assessment order on or before 31st day of January, 2020 and such assessment order is not</p>	<p>The Scheme to be available to all the assessments completed for the period upto 31/03/2016 or disputed upto 31/01/2020.</p>

		<p>disputed in appeal, revision or review filed under the relevant Act or before any Court;</p> <p>(ii) any period of assessment upto the 30th day of June, 2017, in case where such assessment is disputed in appeal, revision or review filed under the relevant Act or before any Court and such dispute is filed on or before 31st day of January, 2020.”;</p>	
3	<p><u>Section 4:</u></p> <p>4. Eligibility for settlement.- Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period, on which dispute is raised before an authority including Appellate authority or Court on or before the 31st day of March, 2016:</p> <p>Provided that no application for settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on 31st day of March, 2015:</p> <p>Provided further that the cases already decided or settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016, shall not be taken up.</p>	<p>Substitution of section 4:</p> <p>4. Eligibility for settlement.- Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period;</p> <p>Provided that no application for settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on 31st day of January, 2020:</p> <p>Provided further that the cases assessed or reassessed under section 31 or section 31A of the Goa Value Added Tax Act, 2005, for the reasons that the whole or any part of the turnover of the dealer in respect of any period has escaped assessment to tax or has been under-assessed or any deduction or exemption have been wrongly allowed in respect thereof or the turnover is assessed at a lower rate than the one applicable under</p>	<p>Unlike earlier Scheme, this Scheme is basically being formulated to reduce the dues in arrears along with disputed dues.</p>

		<p>the Goa Value Added Tax Act 2005, shall not be eligible for availing the benefits of settlement under this Act:</p> <p>Provided also that the cases already decided and settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 shall not be taken up for settlement under this Act.”.</p>	
4.	<p><u>Section 5:</u> <u>Sub-section (1):</u></p> <p>An application for the purpose of section 4 shall be made by an applicant to the designated authority in Form I hereto before expiry of three months from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016 or by such extended date as the Government may, by notification in the Official Gazette, specify.</p>	<p><u>Amendment of section 5</u> <u>Sub-section (1):</u></p> <p>An application for the purpose of section 4 shall be made by an applicant to the designated authority in Form I hereto before expiry of six months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 or by such extended date as the Government may, by notification in the Official Gazette, specify.</p>	<p>Amendment proposed in order to increase the period allowed to file an application for settlement from three months to six months from the date of the Act.</p>
5.	<p><u>Section 6:</u> <u>Sub-section (2):</u></p> <p>After the amount payable by the applicant is determined under sub-section (1) by the designated authority, the designated authority shall inform the same to the applicant in Form II hereto. The applicant shall pay the amount by</p>	<p><u>Amendment of section 6:</u> (2), for the provisos, the following provisos shall be substituted, namely:-</p> <p>“Provided that an applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal, as on the 31st</p>	<p>Amendment proposed in order to make adjustment of any amount paid at the time of raising dispute at the same time not to give refund as resultant of adjustment.</p>

<p>using e-challan, within twenty days from the date of receipt of the intimation, and submit a self-attested photocopy of such challan to the designated authority:</p> <p>Provided that an applicant being a dealer, whose appeal is pending before the tribunal as on 31st day of March, 2016 and who has paid fifty percent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority, a self-attested photocopy such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:</p> <p>Provided further that, where the designated authority is satisfied that the applicant being a dealer, whose appeal is pending before the tribunal as on 31st day of March, 2016, has paid fifty per cent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears</p>	<p>day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section(4) of section 35 or sub-section(2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority a self-attested photocopy of such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:</p> <p>Provided further that where the designated authority is satisfied that the applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal as on the 31st day of January, 2020, has paid ten percent or fifty percent of the disputed amount of tax, in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement:</p> <p>Provided also that where an applicant being a dealer, whose appeal is pending before the Appellate Authority under the Goa VAT Act or before Tribunal, as on the 31st day of January, 2020 and who has paid ten</p>	
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	<p>of tax, interest and penalty to which he was liable before settlement.</p>	<p>percent or fifty percent of the disputed amount of interest and penalty in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) wherever applicable shall not be adjusted against the amount payable for the purpose of settlement of tax at the rates specified in section 7 of this Act.</p> <p>Provided also that in respect of cases where any appeal or application for review / revision / rectification is not filed under the provisions of the relevant Act, the applicant shall not be eligible for refund of any penalty or interest already paid, either in full or in part under this Act.”.</p>	
6.	<p><u>Section 7:</u></p> <p>7. Rate applicable in determining the amount payable.- The amount payable by an applicant for settlement of arrears of tax, interest and penalty, where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period, which is disputed either in review or in appeal or in revision or in any other suit or in Writ Petition filed before any Court of Law, on or before the 31st day of March, 2016, such arrears shall be settled at the rate of 50% of the disputed amount.</p>	<p>Substitution of section 7:</p> <p>Rate applicable in determining the amount payable.-</p> <p>The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:-</p> <p>(a) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period and where no review or appeal or revision is preferred against the said order as on 31st day of January, 2020 or if preferred is already decided on the date of commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020, such arrears shall be settled at the rate of 100% of the arrears of tax; and any</p>	<p>Unlike the earlier Scheme, this Scheme will cover disputed as well as undisputed dues. Further, unlike the earlier Scheme, this Scheme to allow waiver of 100% of interest and penalty. Under this Scheme, undisputed dues to be settled at 100% of tax and waiver of interest and penalty in full and 50% of tax in case of disputed dues.</p>

		<p>interest levied thereon and/or penalty imposed thereof shall be waived fully.</p> <p>(b) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period is disputed, either in review/appeal/revision or in any other suit or writ petition, filed before any court of law, on or before 31st day of January, 2020, such arrears shall be settled at the rate of 50% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.</p> <p>(c) Where the arrears of tax, interest and penalty have arisen due to non-submission of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' of the Central Sales Tax (Registration and Turnover) Rules, 1957 or certificates of exemption in Form ST XI A or ST XI B, of the Goa Sales Tax Act, 1964 (Act No. 4 of 1964) and dealer has filed an appeal against such dues determined in any order of assessment relating to the specified period, such arrears shall be settled at the rate of 50% of the arrears of tax to be worked out after considering the declaration forms or declaration certificates which the dealer has submitted till the date of making application in accordance with section 5 of this Act and the dealer shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.</p>	
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		(d) Notwithstanding anything contained in clause (a), (b) and (c) above, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act.”.	
7.	Form I to be modified	Amended Form I accommodates details of declaration forms or certificates and reworking of arrears and declaration by the applicant.	Consequential amendment
8.	Form II to be modified	Amended Form II to accommodate details of Tax not in Dispute.	Consequential amendment