

**The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Bill, 2023**

**(Bill No. 31 of 2023)**

**A**

**Bill**

*to provide for the expeditious enforcement of payment of arrears of tax, penalty and/or interest in respect of the period of assessment up to the 30<sup>th</sup> day of June, 2017 under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988), the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) and the Goa Value Added Tax Act, 2005 (Act 9 of 2005), by way of settlement and matters connected therewith.*

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

**1. Short title, extent and commencement.** — (1) This Act may be called the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023.

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

(3) It shall come into force from the date of its publication in the Official Gazette.

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

(a) “Appellate Authority” means the Appellate Authority specified in sub-section (1) of section 10 of this Act;

(b) “applicant” means a person who is liable to pay arrears of tax, penalty and/or interest, or late fee levied or leviable under the relevant Acts and includes dealer, hotelier or proprietor or his legal heir, successor, assignee or nominee;

(c) “arrears of tax, penalty and/or interest” means, —

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

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

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

and includes post assessment interest payable under the relevant Act;

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

(e) “dealer” means the dealer defined in section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) /the Goa Value Added Tax Act, 2005 (Act 9 of 2005)/ the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000)/ the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(f) “designated authority” means the authority specified in section 3 of this Act;

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

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

(i) “pre-deposit” means an amount payable by the applicant along with the application for settlement in pursuance of section 5 of this Act;

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

(k) “proprietor” means the proprietor defined under clause (ii) of section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988);

(l) “relevant Act” means, —

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

(b) the Goa Entertainment Tax Act, 1964 (Goa Act 2 of 1964); or

(c) the Goa Sales Tax Act, 1964 (Goa 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;

(m) “settlement amount” means an amount payable for the purpose of settlement at the rate specified in section 8 of this Act;

(n) “specified period” means a period of assessment up to the 30<sup>th</sup> day of June, 2017;

(o) “website of Commercial Tax Department” means the website as may be notified by the Commissioner of Commercial taxes.

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

**3. Designated Authority.** — (1) For carrying out the purposes of this Act, the authorities referred to in section 13 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), or such other authority as the Commissioner may, by order made in that behalf nominate, shall be the Designated Authority and such authority shall have jurisdiction over such area or areas, as may be specified by the Commissioner:

Provided that, the Commissioner may by an order assign or re-assign any application made under sub-section (1) of section 5 from one Designated Authority to other Designated Authority irrespective of his jurisdiction, for administrative convenience.

(2) The Commissioner may, by order published in the Official Gazette and subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any officer subordinate to him.

**4. Eligibility for settlement.** — Subject to the other provisions of this Act, an applicant shall be eligible to make an application under section 5 for settlement of his arrears of assessed tax, penalty and/or interest in respect of the specified period:

Provided that, no such application for settlement shall be entertained by the Designated Authority where the 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 up to the date of commencement of this Act:

Provided further that cases which have been assessed or reassessed under section 31 or section 31A of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) pursuant to action under section 73 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall not be eligible for adjustment of arrears amount as specified in clause (a) of section 8 and settlement rates specified under clause (b) and (c) of section 8:

Provided further that any case which is disputed and pending in appeal shall be considered to be eligible for settlement under the category of disputed cases only if such appeal is filed within the prescribed limitation period or extended limitation period and is accompanied by the pre-deposit as per the provisions of the relevant Act and rules made thereunder, otherwise such cases shall be considered under undisputed category for the purpose of arriving at settlement benefit under this Act:

Provided also that the cases which have been settled under the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act No. 17 of 2009) shall not be re-opened, except the case where the application for settlement which has been rejected on merits or for non- payment of settlement amount in time or for any other reason and in such case the applicant shall be eligible to submit a fresh application under section 5, subject to his satisfying other conditions of 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 after a period of 1 month from commencement of this Act, but before the expiry of **six months** from the date of commencement of this Act in such Form and in such manner as may be specified by the Commissioner:

Provided that where an amount of tax in arrears for a financial year is **below Rs. 10,000/-** under the relevant Act, the dealer shall not be required to submit application for settlement:

Provided further that where an applicant is required to submit declaration or/and declaration certificate, in Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', and 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 (Goa Act No. 4 of 1964) or Certificates of Tax Deduction at Source in Form VAT-VII, under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), such applicant shall, upon making an application through the electronic system and after getting an acknowledgement, submit a printed copy thereof duly signed and verified by him to the designated authority along with the declaration form or/and declaration certificate or/and Certificate of Tax Deduction at Source, within **one month** from the date of filing online application, failing which, the application shall be summarily rejected.

(2) The application under sub-section (1) shall be made online through electronic system. The applicant shall enter the details in accordance with the instructions as provided in the application form for making such application through electronic system:

Provided that, the application shall mandatorily be accompanied by self-attested challans for having deposited a pre-deposit at the rate of 10% of the Settlement amount payable for the purpose of settlement at the rates specified in section 8 or Rs.15,00,000/- (Rupees Fifteen lakhs), whichever is lower:

Provided further that, where an applicant has paid ten percent or fifty percent, of the disputed tax amount 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) amount of such tax paid, subject to the explanation given below shall be eligible for setoff against the said pre-deposit.

**Explanation:**

*The interest and/ or penalty paid 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 not be eligible for setoff against the pre-deposit.*

(3) An applicant shall make application separately for each year under each of the relevant Acts specified in clause (1) of section 2. The applicant shall file only one application per year per relevant Act.

(4) 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, within a period of **twelve months** from the date of submission of application which may be extended with the approval of Commissioner.

(5) Where the Designated Authority finds any defects in the application made by the applicant, he shall issue a show cause notice allowing the applicant a **minimum of one month's time**, which if deemed fit by the Designated Authority on recording the reasons in writing, may be extended to **maximum 2 months** from the date of such show cause notice to comply with such deficiencies. If the applicant does not respond to such show cause notice or fails to comply with such show cause notice within stipulated time then such application shall be summarily rejected.

**6. Withdrawal of Application for settlement.** — (1) An applicant, may withdraw his application filed under section 5 within a period of **six months** from the date of submission of such application or within **one month** from the date of receipt of intimation of letter of intimation of settlement amount, whichever is earlier. In case of withdrawal of the application, the pre-deposit paid by the applicant while filing application for settlement shall stand forfeited in favour of the Government.

**7. 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 balance amount payable by the applicant, if any, for the purpose of settlement of arrears of tax, penalty and/or interest at the rates specified in section 8.

(2) After the amount payable, if any, by the applicant is determined under sub-section (1), the Designated Authority shall inform the same to the applicant by letter of intimation of settlement amount in such form as may be notified by the Commissioner. The applicant shall pay such balance amount by using E-challan in **nine equated monthly instalments** as per the schedule of payment specified in such letter of intimation:

Provided that the applicant may voluntarily pay the settlement amount in a lump sum or instalments before the schedule given by the designated authority.

Provided further that, in case the applicant fails to pay first instalment on or before the due date intimated to the applicant or fails to pay the total amount for

settlement on or before the due date of last instalment as intimated to the applicant, the application made under section 5 shall be liable to be rejected and pre-deposit amount shall be forfeited in favour of Government:

Provided further that, where an amount is to be adjusted as per the Refund Adjustment Order, the Designated Authority shall adjust such amount proportionately with the tax, penalty and/or interest:

Provided also that, after making the payments as specified above applicant shall upload self-attested copy of such E-challan through electronic system within a period of **one month** from the date of such payment.

(3) The Designated Authority may, on his own motion or on application of the applicant, within **six months** from the date of issue of intimation of settlement amount to the applicant, rectify any error apparent thereon:

Provided that, the application for rectification shall be made by the applicant within **two months** from the date of the receipt of intimation of settlement amount. A non-refundable processing fee of rupees five hundred only shall be paid by the applicant and copy of paid e-challan or e-receipt shall be enclosed with such application:

Provided further that, no intimation of settlement amount adversely affecting the applicant shall be issued without giving him a reasonable opportunity of being heard.

(4) Where any balance amount is payable by the applicant such amount shall be paid as under:

(a) Where an applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before the Tribunal, as on date of the commencement of this Act and 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 be eligible for setoff of such tax amount against the balance amount by using E- challan and shall upload a self-attested photocopy of such E- challans in proof of payment of the amount as determined and intimated by the Designated Authority.

(b) 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 the Tribunal as on the date of the commencement of this Act and, 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 8, he shall issue a certificate of settlement in such form and manner as may be specified by the Commissioner to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, penalty and/or interest to which he was liable before settlement.

(c) Where an applicant whose appeal is pending before the Appellate Authority under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) or the Tribunal, as on date of the commencement of this Act 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 8:

Provided that where amount payable for settlement is determined as per the rate specified in clause (d) of section 8 and where an applicant whose appeal is pending before the Appellate Authority under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) or the Tribunal, as on date of the commencement of this Act and who has paid ten percent or fifty percent of the disputed amount of 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 be adjusted against the amount payable for the purpose of settlement of penalty at the rates specified in clause (d) of section 8 and balance amount of penalty after such adjustment, if any, shall not be refunded:

Provided further 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:

Provided further that where an applicant whose appeal is pending before the Appellate Authority under the Goa Value Added Tax Act, 2005 (Act 9 of 2005) or the Tribunal, as on date of the commencement of this Act and who has paid ten

percent or fifty percent of the disputed amount of interest 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 nor shall be refunded:

Provided also that where no amount is found payable by the applicant, the Designated Authority, shall proceed to issue a certificate of settlement under section 9 in such form and manner as may be specified by the Commissioner.

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

(a) Where the arrears of tax, interest and/or penalty have arisen due to non-submission of declaration form or declaration certificate, in 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 (Goa Act No. 4 of 1964) or Certificates of Tax Deduction at Source in Form VAT-VII, under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), such dues determined in any order of assessment relating to the specified period under the relevant Act, shall be settled at the rates mentioned in clause (b) and (c) of this section after considering the declaration form or declaration certificate which the dealer has submitted till the date of submission of the application for settlement under sub section (1) of section 5.

(b) Where the arrears of tax, interest and/or 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 or already decided as on the date of commencement of this Act, such arrears, after adjustment as per clause (a) of this section, shall be settled at the rate of 80% 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/or 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 the date of the commencement of this

Act such arrears, after adjustment as per clause (a) of this section, 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.

(d) Where the arrears of tax, interest and/or penalty have arisen on account of any order of assessment or reassessment under section 31 or section 31A of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) pursuant to action under section 73 of Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), relating to the specified period whether disputed or not on or before the date of the commencement of this Act, such arrears shall be settled at the rate of 100% of the arrears of tax; and 50% of penalty imposed thereof and interest shall be waived fully.

(e) Where the arrears of tax is **less than Rs. 10,000/-**, such arrears shall be settled by allowing full waiver from payment of tax, interest and/or penalty.

(f) Notwithstanding anything contained in clause (a), (b), (c), (d) and (e) 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.

(g) When a certificate of settlement is issued under section 9 of this Act, entire post assessment interest on the dues under the relevant Act for the period covered under certificate of settlement shall stand waived fully.

**9. 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 7, shall issue a certificate of settlement in such form and manner as may be specified by the Commissioner 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/or penalty to which he was liable before settlement:

Provided that, the designated authority shall issue such certificate of settlement within a period of **six months** from, the due date of payment of last instalment in case dues are payable as per intimation of settlement amount or from the date of issue of letter of intimation of settlement amount in case Nil dues are payable as per the said intimation. Provided that this period for issuing certificate of settlement may be further extended with the approval of Commissioner.

(2) The designated authority may, by Order and 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 subsection (1):

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

(3) The designated authority, on being satisfied that the cases recommended by the unit incharge where outstanding tax dues is **less than Rs. 10,000/-**, are eligible for settlement, shall issue a certificate of settlement in such form and manner as may be specified by the Commissioner to such dealer and thereupon, such dealer shall be discharged from his liability to make payment of the amount of arrears of tax, interest and/or penalty to which he was liable before settlement. Such cases shall be settled as under:

(a) in case of a dealer, where amount due in arrears of tax for a financial year under the relevant Act **does not exceed Rs. 10,000/-**, the unit incharge of the case shall submit a list of such dealers to the designated authority for settlement.

(b) ward incharge of each ward offices shall publish the list of cases mentioned in clause (a) above on website of the Commercial Tax Department within one month from the commencement of this Act.

(c) in case, if any dealer is not included in the above list, he shall make a written request to the unit incharge before the expiry of the time period for submission of the application under section 5. The concerned officer shall within **one month** of receipt of such request verify and proceed to recommend such case for settlement.

(d) on issue of certificate of settlement in such form and manner as may be specified by the Commissioner, the status of the application in each case shall be updated on the website of Commercial Tax Department as "Settled."

(4) The designated authority may, by an Order, and for reasons to be recorded in writing, reject the recommendation for settlement of case by the unit incharge. If the Designated Authority is satisfied that the dealer would have been eligible for settlement of arrears by making an application under section 5, had the case not

recommended by the unit incharge, then in such cases an opportunity for settlement shall be given as under:-

(a) The designated authority on the basis of information on record or by calling such information from such eligible dealer shall determine the amount payable as per section 8 and communicate amount of arrears proposed to be settled and the amount payable for settlement by intimation of settlement amount in such form as may be specified by the Commissioner along with rejection order.

(b) The dealer desirous of settling such dues shall make the payment by using e-challan and upload the self-attested copy of paid challan in such manner as may be specified.

(c) The designated authority, on being satisfied that the dealer has paid the amount as determined and communicated in the intimation of settlement amount, shall issue a certificate of settlement in such form and manner as may be specified by the Commissioner to the dealer and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and/or penalty to which he was liable before settlement.

(5) Where any applicant fails to deposit the total amount for settlement on or before the due date of last instalment as intimated to the applicant or fails to make payment of first instalment within due date as intimated to the applicant, the designated authority shall by order reject the application for settlement and forfeit any amount paid as pre-deposit.

**10. Appeal against order passed under this Act.** — (1) Any person aggrieved by an order passed under this Act may prefer an appeal before Commissioner within **two months** from the date of receipt of such order.

(2) The Commissioner may by an order delegate to Additional Commissioner his power to hear, make such further inquiry as may be necessary, and to pass such order as he deems fit.

(3) There shall be no second appeal against an order passed under this section.

**11. Review of order passed under this Act.** — (1) The Commissioner may on his own motion call for and examine the records of any proceedings under this Act and if he considers that any order passed by the designated authority under this Act, in so far as, it is prejudicial to the interest of revenue, may pass such fresh order as he deems fit **within twelve months** from the date of passing

of the original order.

(2) An order passed under this Act by the designated authority may be reviewed by such authority passing it upon an application or on its own motion in case of any error apparent on the face of the record, at any time **within twelve months** from the date of passing such order.

(3) Any person may file a review application to the designated authority within **two months** from the date of receipt of order by him. A non-refundable processing fee of rupees five hundred only shall be paid by the applicant and copy of paid e-challan or e-receipt shall be enclosed with such review application:

(4) No order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard.

**12. Bar on re-opening of settled cases.** — Subject to other provisions of this Act, a certificate of settlement issued under this Act shall be conclusive as to the settlement of arrears covered under said Certificate, and the matter covered by such certificate of settlement shall not be re-opened in any proceeding of review or revision or any other proceedings under the relevant Act, except any proceedings on account of specific observations made by the Comptroller and Auditor General of India.

**13. Withdrawal of review application, appeal and revision.** — Notwithstanding anything to the contrary contained in any provision in the relevant Act, the review, appeal or revision for any period pending before the Reviewing, Appellate or the Revisional Authority, as the case may be, in respect of which a certificate of settlement is issued under sub-section (1) of section 9, shall be deemed to have been withdrawn by the applicant from the date of making of the application under sub-section (1) of section 5.

**14. Reviewing, Appellate and Revisional Authority not to proceed in certain cases.** — No Assessing Authority, Reviewing Authority, Appellate Authority or Revisional Authority shall proceed to decide any assessment, review, appeal or revision under the relevant Act relating to any period in respect of which an application has been made under section 5 of this Act:

Provided that such authority shall proceed to decide such assessment, review, appeal or revision for such period in accordance with the provisions of the

relevant Act, if a certificate of settlement referred to in sub-section (1) of section 9 is refused to the applicant by an order passed by the designated authority in writing.

**15. Revocation of certificate of settlement.** — (1) Notwithstanding anything contained in sections 12 and 13, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority may, **within four years** from the date of issue of such certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-section (1) of section 9.

(2) If a certificate of settlement is revoked under sub-section (1), the assessment, review, appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provisions of sections 12 and 13, stand revived or reinstated immediately upon such revocation, and such assessment, review, appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, interest and/or penalty in dispute in such review, appeal or revision has ever been made under this Act.

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

(a) making of an application by an applicant under section 5;

(b) passing of any certificate or Order by the designated authority under section 9; or

(c) revocation of any certificate of settlement under section 15,

in such form and manner, and within such time, as may be specified by the Commissioner by an Order.

**17. No refund of amount paid under the Act.** — Any amount paid by an applicant under this Act shall not be refundable under any circumstances:

Provided that in case of revocation of a certificate of settlement in accordance with section 15, the amount paid by the applicant under section 7 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

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

**19. Power of Commissioner under this Act.** — (1) The Commissioner may, from time to time, issue instructions and directions as he may deem fit for carrying out the purposes of this Act.

(2) The Commissioner may, by an order, specify the forms for the purposes of this Act and the manner in which the form shall be submitted.

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

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

## **Statement of Objects and Reasons**

With a view to give effect to the proposals contained in the Budget Speech for the financial year 2023-2024, the Government considers it expedient to provide for settlement of arrears of tax, interest, penalty which were levied, payable or imposed under the various Acts administered by the Commercial Tax Department.

Prior to the implementation of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) with effect from the 1st July 2017, various Tax Laws were in force in the State. As sizeable portion of the recovery is locked under litigation, in order to unlock the amount involved in the outstanding dues and reduce the old pending litigations, the Government considers it expedient to provide for a scheme for settlement of arrears of tax, interest, penalty or late fee under various tax laws, for the period upto 30th June, 2017.

The Bill seeks to provide relief to small industries, traders and other dealers who are under financial stress, by giving facility of settlement of dues and closure of old pending litigations so that the dealers who are in financial crunch, can settle their arrears of tax, penalty and/or interest with payments in instalments.

This Bill seeks to achieve above objects.

## **Financial Memorandum**

The proposed the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Bill, 2023 to provide for settlement of arrears under various Acts administered by the Commercial Tax Department so as to give effect to the proposals contained in the Budget Speech for the financial year 2023-2024. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State.

## **Memorandum Regarding Delegated Legislation**

Clause 3(2) of the Bill authorizes the Commissioner to delegate his powers to any officer subordinate to him.

Clause 10 of the Bill authorizes the Commissioner to delegate the powers to hear and decide appeals under the Bill to Additional commissioners.

Clause 18 of the Bill empowers the Government to frame rules with prospective or retrospective effect for carrying out the purposes of the Act.

Clause 19 of the Bill empowers the Commissioner, to issue order specifying the forms for the purposes of the Act.

Clause 20 of the Bill empowers the Government to issue an order for the purpose of removing any difficulty, which may arise in giving effect to the provisions of this Act within a period of two years from the date of publication of the Act.

These delegations are of normal character.

Assembly Hall,  
Porvorim, Goa.  
25<sup>th</sup> July, 2023

Hon. Chief Minister/Finance Minister

Assembly Hall,  
Porvorim, Goa.  
25<sup>th</sup> July, 2023

Secretary to the Legislative Assembly of Goa

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

In pursuance of Article 207 of the Constitution of India, I, P.S. Sreedharan Pillai, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Bill, 2023.

RAJ BHAVAN

P.S. Sreedharan Pillai

Date: 25/07/2023.

His Excellency, Governor of Goa