

# THE GOA VALUE ADDED TAX (AMENDMENT) BILL, 2024

(Bill No. 10 of 2024)

A

*BILL*

*further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).*

*BE it enacted by the Legislative Assembly of Goa in the Seventy –fifth Year of Republic of India as follows: —*

**1. Short title and commencement.** — (1) This Act may be called the Goa Value Added Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 21<sup>st</sup> day of September, 2023.

**2. Amendment of section 3.** — In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005), in sub-section (1), in the proviso for the expression “90 days” the expression “192 days” shall be substituted.

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## **Statement of Objects and Reasons**

The Bill seeks to amend section 3 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) in order to extend the time limit for obtaining certificate of registration under section 18, from 90 days to 192 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023

This Bill seeks to achieve the above objects.

## **Financial Memorandum**

The proposed Goa Value Added Tax (Amendment) Bill, 2024 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

## **Memorandum Regarding Delegated Legislation**

No delegated Legislation is envisaged in this Bill.

Assembly Hall,  
Porvorim, Goa.  
02<sup>nd</sup> February, 2024

Hon. Chief Minister/Finance Minister

Assembly Hall,  
Porvorim, Goa.  
\_\_\_\_\_; 2024

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 Value Added Tax (Amendment) Bill, 2024.

RAJ BHAVAN  
Date: 01/02/2024.

P.S. Sreedharan Pillai  
His Excellency, Governor of Goa

## ANNEXURE

### EXTRACTS FROM THE GOA VALUE ADDED TAX ACT, 2005

#### (GOA ACT 9 OF 2005)

##### 3. Incidence of Tax.-

- (1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under section 3 and who has not obtained certificate of registration under sub-section (3) of section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under section 18 within a period of 90 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.

- (2) Every dealer who engages in a business of sale of goods after commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 shall be liable to pay tax under this Act with effect from the date of his engagement in such business till his liability ceases under sub-section (3).

- (3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, shall cease other than tax, already levied or leviable.

- (4) [Omitted.]

- (5) [Omitted.]

- (6) Notwithstanding anything contained in any contract or any law for the time being in force, but subject to the provisions of this Act, any person covered by sub-clauses (a), (b) and (c) of clause (k) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this section and whether or not the principals are disclosed.

- (7) Liability of dealers registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).-

Every dealer shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on all sales effected by him or on his behalf within Goa, on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act, 1956 (Central Act 74 of 1956):

Provided that no tax shall be payable in respect of sales in any period prior to commencement of liability under this Act.

- (8) Liability of exporters and dealers effecting stock transfers outside the State:-

Every dealer exporting any goods outside India or effecting stock transfers to any States and Union Territories within India, shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act on all taxable sales effected within the State.

- (9) Special liability of person organizing or conducting exhibition or event or programme.-

Any person organizing or conducting exhibition or event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise shall be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/ leasing/letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/let out and any other relevant information.

Explanation:-

(1) Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2) For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the self help groups shall not be included while making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner.

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