



LEGISLATIVE ASSEMBLY OF THE STATE OF GOA

**The Goa Value Added Tax  
(Amendment) Bill, 2025**

(Bill No. 4 of 2025)

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(To be introduced in the Legislative Assembly of the State of Goa)

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**GOA LEGISLATURE SECRETARIAT,  
ASSEMBLY HALL, PORVORIM, GOA  
FEBRUARY, 2025**

**The Goa Value Added Tax  
(Amendment) Bill, 2025**

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BILL

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

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

10       **1. Short title and commencement.**— (1) This  
Act may be called the Goa Value Added Tax  
(Amendment) Act, 2025.

(2) It shall be deemed to have come into  
force on the 1st day of September 2015.

15       **(i) Amendment of Section 29.**— In section  
29 of the Goa Value Added Tax Act, 2005  
(Goa Act No. 9 of 2005), in sub-section (3),  
in the fourth proviso, the expression “**within  
the prescribed time limit,**” shall be omitted.

**Statement of Objects and Reasons**

The Bill seeks to amend fourth proviso to sub-section (3) of section 29 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), (hereinafter referred to as the "said Act") so as to make detailed assessment of every dealer claiming refund in his returns possible irrespective of statutory limitation bar for completing detailed assessment.

The bill further seeks to safeguard interest of revenue by ensuring that in each and every case the detailed assessment is completed before sanctioning refund of any amount of tax paid in excess of the amount due from dealer under this Act or unduly paid by him and/or for excess of input tax credit over output tax payable under this Act, but remained unassessed beyond the limitation period specified in the Act.

The said amendment will make the provisions of the said proviso applicable also to those dealers who had filed their quarterly returns belatedly but have claimed refund in those returns and all such cases where dealer has filed late returns but there is refund claimed in the returns and due to failure to complete detailed assessment in time the dealer has been deemed to be self-assessed under sub-section (1) of section 29 of said Act will also be subjected to fresh assessment before sanctioning any refund to the dealer.

This Bill seeks to achieve the above objects.

**Financial Memorandum**

The proposed Goa Value Added Tax (Amendment) Bill, 2025 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.  
05th February, 2025

**Dr. Pramod Sawant**  
Hon. Chief Minister/  
Finance Minister

Assembly Hall,  
Porvorim, Goa.  
05th February, 2025

**Namrata Ulman**  
Secretary to the Legislative  
Assembly of Goa

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**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 the introduction and consideration of the Goa Value Added Tax (Amendment) Bill, 2025 by the legislative assembly of Goa.

RAJ BHAVAN,  
Date: 04/02/2025

**P. S. Sreedharan Pillai**  
Honourable  
Governor of Goa

**ANNEXURE**

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**EXTRACTS OF EXISTING PROVISION OF SECTION  
29 OF GOA VALUE ADDED TAX ACT, 2005  
(GOA ACT No. 9 OF 2005)**

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*Section - 29. Assessment*

1) The returns submitted by the dealer shall be accepted as self-assessed:

Provided the Commissioner, as per the procedure prescribed, shall select upto twenty percent of the total number of such dealers or such percentage as may be notified by Government from time to time for detailed assessment:

Provided further when any dealer applies for cancellation of his registration certificate on the ground of closure or stoppage of his business, his last assessment shall be finalized on the basis of books of accounts and other records maintained by him after giving him an opportunity of being heard.

(2) Where –

(a) a person fails to file a return as required by section 24; or

(b) the Commissioner has reason to believe that the returns filed by a person are not correct and complete; or

(c) the Commissioner has reasonable grounds to believe that a person will become liable to pay tax under this Act but is unlikely to pay the amount due; or

(d) the Commissioner requires to get satisfied with the correctness of the refund so claimed,

the Commissioner may make an assessment of the amount of tax payable by the person to the best of his judgement after giving him an opportunity of being heard.

(3) No assessment under this section for any year shall be made after a period of three years from the end of the year to which the return under section 24 is submitted by a dealer and no assessment under sub-section (9) shall be made after the expiry of five years from the end of the year in respect of which or part of which such assessment is to be made:

Provided that where assessment is made in consequence of or to give effect to, any order of an Appellate Authority or Revisional Authority or of a Court, the said period of three years shall be reckoned from the date of such order:

Provided further that in computing the period laid down in this sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or authority such period shall be excluded.

Provided also that the Commissioner may, if it is considered necessary by him so to do, by notification published in the Official Gazette, extend the period specified in this sub-section by a further period not exceeding one year.

Provided also that, where a registered dealer who has filed all the returns for a particular financial year, within the prescribed time limit, claiming for that financial year, in said return/s, a refund of any amount of tax paid in excess of the amount due from him under this Act or unduly paid by him and/or for excess of input tax credit over output tax payable under this Act, but remained unassessed beyond the limitation period specified in the Act, the Commissioner shall, upon an application made by the dealer claiming refund of tax or excess of input tax credit, proceed to assess by himself or order in writing to any other officer appointed under section 13 of this Act to carry out assessment of, such dealer, after giving him an opportunity of being heard. The dealer who makes such application under this proviso shall be precluded from filing an appeal against any such order.

(4) The Commissioner shall make an assessment of the amount that in his opinion, is the amount of tax, penalty, interest or any other amount payable under this Act, after making necessary enquiries, as may be deemed fit by him.

(5) Omitted

(6) The Commissioner shall serve a notice on completion of assessment under this section and the dealer shall pay the balance of tax in accordance with the terms of that notice.

(7) An amended assessment shall be treated in all respects as an assessment under this section.

(8) No assessment or other proceedings purporting to be made, issued or executed under this Act, shall be –

(a) quashed or deemed to be void or voidable for want of form; or

(b) affected by reason of mistake, defect or omission therein, if it is in substance and effect, in conformity with this Act or the rules made thereunder and the person assessed, or intended to be assessed or affected by the document is designated in it according to common understanding.

(9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, the Commissioner shall proceed to assess, to the best of his judgement, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.



(10) Where any order passed under this section, results in refund of any amount of tax, interest or penalty and no appeal, review or revision is filed against such order within the time limit specified in this Act, the Appropriate Assessing Authority shall after expiry of time limit for filing of appeal, review or revision shall submit the complete proposal for sanction of refund, within a period of 90 days from the date of expiry of such period to the sanctioning authority as prescribed.

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