

Panaji, 27th February, 2023 (Phalguna 8, 1944)

SERIES I No. 47

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 2

**GOVERNMENT OF GOA**  
Department of Law  
Legal Affairs Division

**Notification**

7/6/2023-LA

The Goa Value Added Tax (Amendment) Act, 2023 (Goa Act 9 of 2023), which has been passed by the Legislative Assembly of Goa on 18-01-2023 and assented to by the Governor of Goa on 21-02-2023, is hereby published for the general information of the public.

*Pooja D. Phadte*, Joint Secretary (Law).  
Porvorim, 27th February, 2023.

The Goa Value Added Tax (Amendment) Act, 2023  
(Goa Act 9 of 2023) [21-02-2023]

AN

ACT

*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-third Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Amendment) Act, 2023.

(2) *Save as otherwise provided in this Act,—*

(a) sections 3 (ii) and 3 (iii) of this Act shall be deemed to have come into force on the 01st day of April, 2017;

(b) sections 2, 3 (i) and 3 (iv) of this Act shall come into force on the date of publication of this Act in the Official Gazette; and

(c) section 4 of this Act shall be deemed to have come into force on the 31st day of March, 2020.

2. *Amendment of section 10.*— In section 10 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), (hereinafter referred to as the “principal Act”), after sub-section (2B), the following sub-section shall be inserted, namely:—

“(2C) Notwithstanding anything contained in sub-sections (2), (2A) and (2B), after adjustment under sub-section (1), the excess of input tax credit, as determined in assessment or re-assessment or appeal or revision for any year upto the year ending on the 31st day of March, 2017, in case of a dealer,—

(a) dealing in goods not covered under clause (p) of section 2, and

(b) who has not applied for carry forward of unutilized/excess input tax credit by filing application under the provisions of

section 140 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) and the rules made thereunder,

shall be refunded in the prescribed manner and subject to the following conditions:—

(i) the dealer should have completed migration in accordance with section 139 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017);

(ii) he should have filed all returns in accordance with the provisions of sections 37, 38, 39 and 44 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) for the period commencing from the 1st day of July, 2017 till the date of such order as referred in sub-clause (iv) of this clause;

(iii) the dealer should not have any outstanding liability towards payment of tax, cess, interest, late fee, penalty, etc. under the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) and the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017) as on the date of such order as referred in sub-clause (iv) of this clause;

(iv) such excess input tax credit determined is a result of,-

(a) assessment made in consequence of or to give effect to, any order of a Sanctioning Authority or Appellate Authority or Revisional Authority or of a Court;

(b) order of an Appellate Authority or Revisional Authority or Sanctioning Authority or of a Court;

(v) the dealer is assessed or re-assessed for all the subsequent years, from the year in which he has the excess input tax credit upto the year ending on the 31st day of March, 2017, before grant of such refund; and

(vi) the dealer should not have claimed refund under sub-section (2B) of this section.”.

3. *Amendment of section 18.*— In section 18 of the principal Act,—

(i) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) *Certificate of registration shall not be granted to a dealer unless,—*

(a) he has declared his Permanent Account Number, mobile number, e-mail address in the application for registration and validated the same in the manner as may be prescribed; and

(b) he has deposited in the Government treasury prescribed fee in the prescribed manner and within the prescribed time.”;

(ii) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) Any registration granted under the provisions of this Act shall remain valid until it is cancelled:

Provided that, before passing the order of cancellation, the dealer shall be given a reasonable opportunity of being heard.”;

(iii) after sub-section (10), the following sub-section shall be inserted namely;

“(10A) Notwithstanding anything contained in any Order, judgement or decision of any Authority, Administrative Tribunal or Court, any dealer who has failed to renew the registration after the expiry of validity of registration from the 1st day of April, 2017, shall be deemed to have valid registration for all the purposes under this Act:

Provided that no refund or adjustment of any sum of amount already paid towards renewal fee, tax, penalty or late fee due to non-renewal of registration shall be made.”;

(iv) in sub-section (11), for the expression “by order cancel his certificate of registration from such date as may be specified by him in such order.”, the expression “by order cancel his certificate

of registration from such date as may be specified by him in such order and the dealer shall not be entitled to any benefits available to a registered dealer under this Act from date specified in such order." shall be substituted.

4. *Insertion of new section 69A.*— After section 69 of the principal Act, the following section shall be inserted, namely:—

"69A. *Power of Government to extend time limit in special circumstances.*— (1) Notwithstanding anything contained in this Act, the Government may, by notification, extend the time limit specified in, or prescribed or notified, under this Act in respect of actions which cannot be completed or complied with, due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

*Explanation.*— For the purposes of this section, the expression "force majeure" means war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

Secretariat,  
Porvorim-Goa.  
Dated: 27-02-2023.

SANDIP JACQUES  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

### Notification

7/9/2023-LA

The Goa Municipalities (Amendment) Act, 2023 (Goa Act 10 of 2023), which has been passed by the Legislative Assembly of Goa on 18-01-2023 and assented to by the Governor of Goa on 21-02-2023, is hereby published for the general information of the public.

*Pooja D. Phadte*, Joint Secretary (Law).  
Porvorim, 27th February, 2023.

## The Goa Municipalities (Amendment) Act, 2023

(Goa Act 10 of 2023) [21-02-2023]

AN

ACT

*further to amend the Goa Municipalities Act, 1968 (Act 7 of 1969).*

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

1. *Short title and commencement.*— (1) This Act may be called the Goa Municipalities (Amendment) Act, 2023.

(2) It shall be deemed to have come into force on the 6th day of October, 2022.

2. *Amendment of section 52.*— In section 52 of the Goa Municipalities Act, 1968 (Act 7 of 1969), in sub-section (3), after the existing proviso, the following proviso shall be inserted, namely:—

"Provided further that notwithstanding anything contained in this Act or the rules made thereunder, the election of a Chairperson and a Vice-Chairperson shall be taken by show of hands."

3. *Repeal and savings.*— (1) The Goa Municipalities (Amendment) Ordinance, 2022 (Ordinance No. 3 of 2022) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Goa Municipalities Act, 1968 (Act 7 of 1969) as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat,  
Porvorim-Goa.  
Dated: 27-02-2023.

SANDIP JACQUES  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).