

**Goa (Recovery Of Arrears Of Tax Through Settlement) Act,  
2009**

**17 of 2009**

**[20 August 2009]**

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**Goa (Recovery Of Arrears Of Tax Through Settlement) Act,  
2009**

**17 of 2009**

**[20 August 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.

Be it enacted by the Legislative Assembly of Goa in the Sixtieth 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 through Settlement) Act, 2009.

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

(3) It shall come into force at once.

**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 meaning as respectively assigned to them in the relevant Act.

### **3. Designated authority :-**

For carrying out the purposes of this Act, the authorities referred to in section 13 (2) (a) and 13 (2) (b) of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), or such other authority as the Commissioner may, under the relevant Act, by order made in that behalf nominate, shall be the designated authority and such authority shall have jurisdiction over such area or areas, as exercised by it under 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.

**9. Bar on re-opening of settled cases :-**

A certificate of settlement issued under sub-section (1) of section 8 shall be conclusive as to the settlement to which the dispute relates, and no matter covered by such certificate of settlement shall be re-opened in any proceeding or review or revision, or in any other proceeding, under the relevant Act.

**10. 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 8, 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.

**11. 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 8 is refused to the applicant by an order passed by the designated authority in

writing under sub-section (2) of section 8.

**12. Revocation of certificate of settlement :-**

(1) Notwithstanding anything contained in sections 9 and 10, 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 one year 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 8.

(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 9 and 10, 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, penalty or interest in dispute in such review, appeal or revision has ever been made under this Act.

**13. 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 8; or

(c) revocation of any certificate of settlement under section 12, in such form and manner, and within such time, as the Commissioner



may, by notification in the Official Gazette, specify.

**14. No refund of amount paid under the Act :-**

Any amount paid by an applicant under section 6 shall not be refundable under any circumstances: Provided that in case of revocation of a certificate of settlement in accordance with section 12, the amount paid by the applicant under section 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

**15. 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.

**16. 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.

**SCHEDULE 1**

**SCHEDULE**

**PART 1 PART A**

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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 (Enclose copy of the assessment order for reference.)	01-04- to 31-03- Whether it is Luxury Tax/ /Sales Tax/ /Entry Tax:-
(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 the 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.	

<div> <div>E-I Form Rs.</div> <div>E-II Form Rs.</div> <div>F Form Rs</div> <div>H. Form Rs.</div> <div>ST XI A Rs.</div> <div>ST XI B Rs.</div> <div>.....</div> <div>.....</div> </div>	
(11) Net amount of arrears applied for settlement	
Tax	Rs.
Interest	Rs.
Penalty	Rs.
Total _____	
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.	
<div>.....</div> <div>(Signature)</div>	
<div>.....</div> <div>(Name of the signatory in full)</div>	
<div>.....</div> <div>(Status in relation to the applicant)</div>	
Place:	
Date:	

**PART 2 PART B**

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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	
(ii) Amount covered by furnishing Turnover Tax of declaration forms:	
C or D Forms	
E-I/E-II Forms	
F Form	
H Form	
Certificate in Form ST XIA	
Certificate in Form ST XI B	
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 .....	
(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 3 PART C**

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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/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 _____.
_____
Signature Designation (Appropriate designated authority)