
Goa Value Added Tax (Eighth Amendment) Act, 2015**[01 September 2015]**

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Goa Act 13 of 2015

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 Sixty-sixth Year of the Republic of India, as follows:-

1. Short title and commencement :-

(1) This Act may be called the Goa Value Added Tax (Eighth Amendment) Act, 2015.

(2) It shall come into force at once.

2. Amendment of section 29 :-

In section 29 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "principal Act"), in sub-section (3),-

(i) in the first proviso, for the words "two years", the words "three years" shall be substituted;

(ii) after the third proviso, the following proviso shall be inserted, namely:-

"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."

3. Amendment of section 1 of Act 12 of 2013 :-

In section 1 of the Goa Value Added Tax (Seventh Amendment) Act, 2013 (Act 12 of 2013), for sub-section (2), the following sub- - section shall be substituted, namely:-

"(2) Section 2(i) and sections 3 to 22 shall come into force on the 1st day of June, 2013 and section 2(ii) shall come into force on such date as the Government may, by notification in the Official Gazette, appoint."