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SERIES II No. 46

# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 4

### GOVERNMENT OF GOA

Department of Finance  
Office of the Commissioner of State Taxes

#### Order

No. CCT/12-2/2021-22/2758

In exercise of the powers conferred upon the Commissioner vide the proviso to sub-rule (1) of Rule 42 of the Goa Value Added Tax Rules, 2005 the last date for filing audited statement of accounts in Form VAT-XV is hereby extended upto **28th February, 2022** in cases of Dealers who are liable to get their accounts audited under sub-section (1) of Section 70 of the Goa Value Added Taxes Act, 2005 (Goa Act No. 9 of 2005) for the financial year ending 31st March, 2021.

Failure to furnish the audited statement of accounts in Form VAT-XV within the extended time shall attract penalties as provided in Section 70 of the said Act.

*Hemant Kumar* (IAS), Commissioner of State Tax, Goa.  
Panaji, 10th February, 2022.

### Order

No. CCT/12-2/2021-22/2759

In exercise of the powers conferred upon the Commissioner under the second proviso to sub-rule (1) of Rule 23 of Goa Value Added Tax Rules, 2005 it is hereby directed that in cases specified in the Column 1 of table given below, the returns shall be accepted beyond 30 days but not later than 60 days from the end of the quarter without payment of penalty.

Cases specified (1)	Shall be accepted without penalty if filed on or before (2)
All quarterly returns for the quarter ending 31st December, 2021	28-02-2022.

Failure to file returns within the extended time shall attract penalties as provided in Section 55 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005).

Given under the seal of this Office.

*Hemant Kumar* (IAS), Commissioner of State Tax, Goa.  
Panaji, 10th February, 2022.

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