

# **The Central Sales Tax (Goa, Daman and Diu) Rules, 1973**

**[ As Amended up to date ]**

## **Short title, application and commencement.**

1. (1) These rules may be called the Central Sales Tax (Goa, Daman and Diu) Rules, 1973.
- (2) They shall apply to the Union territory of Goa, Daman and Diu.
- (3) They shall come into force with effect from 1-4-1973.

## **Definitions.**

2. In these rules, unless there is anything repugnant in the subject or context, —
  - (a) The 'Act' means the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
  - (b) 'Central Rules' means the Central Sales Tax (Registration and Turnover) Rules, 1957;
  - (c) 'Commissioner of Sales Tax' means the officer appointed by that designation as per provision of section 3 of the Goa, Daman and Diu Sales Tax Act, 1964;
  - (d) 'Form', except Form 1, Form 2, Form 3, Form 4, Form 5, Form 6, Form 7, Form 8, Form 9 and Form 10, which are appended to these rules, means a form appended to the Central Rules;
  - (e) 'Appropriate Taxation Officer' means:
    - (i) in relation to any particular dealer, or a person

THE CENTRAL SALES TAX ( GOA, DAMAN AND DIU ) RULES, 1973

to whom the goods are being transferred, the Sales Tax Officer or Asstt. Sales Tax Officer within whose jurisdiction the place of business of such dealer or transferee of goods is situated;

(ii) in relation to a dealer or a person to whom the goods are being transferred, having more than one place of business in the Union Territory of Goa, Daman and Diu, the Sales Tax Officer or the Asstt. Sales Tax Officer within whose jurisdiction the head office of such business is situated;

(iii) in relation to a dealer, or a person to whom the goods are being transferred, and who has no place of business in the Union Territory of Goa, Daman and Diu, but sells goods from the Territory or whom the goods are despatched in the Territory, the Sales Tax Officer specifically nominated by the Commissioner of Sales Tax for ex-Territory dealers under the Goa, Daman and Diu Sales Tax Rules, 1964.

*Explanation:—* The word 'jurisdiction' appearing in the above clauses will have the same meaning as it is assigned to the said word in rule 60 of the Goa, Daman and Diu Sales Tax Rules, 1964.

**Accounts.**

3. (1) Every dealer registered under the Act shall keep and maintain a true and correct account of his purchases and sales in the course of inter-state trade or commerce showing the following particulars in respect of each transaction, namely:

(a) the name and address of the purchaser or the seller, as the case may be;

(b) the description and quantity or weight of the goods ;



- (c) the value of each transaction ;
- (d) the amount of central sales tax collected, if any ;
- (e) the names of the despatching and the receiving railway or steamer stations, or the air booking offices or sea-ports or offices of the road transport ;
- (f) the number of the railway receipt or bill of lading or air consignment note or road transport way bill, invoice number with date/or sales bill number with date ; and
- (g) serial number of the prescribed declaration form/ certificate concerning the purchase or sale, as the case may be ;
- (h) any other information which has a bearing on the liability of the transaction to tax under the Act.

(2) Accounts as referred to in sub-rule (1) above shall be maintained, as far as they are applicable, by every person in respect of any goods the movement of which from one State to another is claimed to be occasioned by reason of transfer of such goods by him to any other place of his business or to his agent, or principal, as the case may be, and not by reason of sale. Similar account shall be maintained by him in respect of goods received on transfer. The reference contained in the said sub-rule (1) to the name and address of the purchaser or of the seller shall be construed as reference to the name and address of the consignor or consignee, as the case may be.

(3) If the Appropriate Taxation Officer considers that the accounts maintained are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, or of the goods received or despatched by a person, he may require such dealer or person, as the case may be, by a notice in writing,

to keep such accounts or registers in such manner as he may consider necessary.

**Returns.**

4. Every dealer registered under the Act shall submit returns of sales made in the course of inter-state trade or commerce in Form I, in the manner as returns of sales are furnished by a registered dealer under the provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and rules made thereunder, as far as they are applicable.

**Authority from whom declarations Form 'C' may be obtained, the use, custody and maintenance of records of such Forms, etc.**

5. (1) A declaration referred to in clause (a) of sub-section (4) of section 8 of the Act shall not be given or accepted by a dealer except in Form 'C', referred to in sub-rule (1) of rule 12 of Central Rules, which is not declared obsolete and invalid. Such Forms shall be obtained by the dealer from the Appropriate Taxation Officer on application.

- (2) The Appropriate Taxation Officer shall grant to the dealer applying under sub-rule (1) such number of blank forms as appears to him to be reasonable:

1 Provided that a fee of rupees twelve shall be payable for each book of 25 forms or a part thereof, and such fee shall be paid in court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the forms granted by the Appropriate Taxation Officer.

- (3) Before a purchasing dealer furnishes a declaration in form 'C' to a selling dealer, he shall fill in all required particulars in that Form, and shall also affix his signature in the space provided in the Form for

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1 Amended by 6th Amendment Rules 1982 w. e. f. 1-7-1982



this purpose. Thereafter, the purchasing dealer shall make over the two portions thereof marked 'Original' and 'Duplicate' to the selling dealer and retain the counterfoil which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax.

- (4) A registered dealer who claims the concessional rate of tax in respect of sales made to another registered dealer shall, in respect of such claims, attach to his return in Form I the list of such sales giving their particulars namely, the serial number and date of the bill/cash-memo, the name and address of the purchaser, amount of sale-price, amount of central sales tax collected, if any, and reference to the serial number of the declaration form 'C', obtained, if any, from the purchaser, in respect of sales made to him by the time the return is furnished.
- (5) For the purposes of sub-sections (1) and (4) of section 8 of the Act, the selling dealer, to whom the two portions of the Form of declaration 'C' are made over by the purchasing dealer under sub-rule (3), shall furnish the portion marked 'original' of the declaration to the Appropriate Taxation Officer upto the time of assessment by such officer. The same officer may, at his discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'Duplicate'.
- (6) No dealer, to whom a declaration in Form 'C' is issued by the Appropriate Taxation Officer, shall transfer the same to another person, except for the purpose of sub-section (4) of section 8 of the Act.
- (7) Every declaration in Form 'C' obtained from the Appropriate Taxation Officer by a registered dealer shall be kept by him in his safe custody and he

shall be personally responsible for the loss, destruction or theft of any such Form, or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

- (8) Every registered dealer to whom any declaration in Form 'C' is issued by the Appropriate Taxation Officer shall maintain, in a register in Form 2 appended to these rules, a true and complete account of every such Form received from the said Officer. If any such Form is lost, destroyed, or stolen, the dealer shall report the fact to the said Officer, immediately, shall make appropriate entries in the remarks column of the register in Form 2, and take such other steps to issue public notice of the loss, destruction or theft, as the said Officer may direct. The said register in Form 2 shall be produced for verification as and when required by the Appropriate Taxation Officer.
- (9) Any unused declarations in Form 'C' remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Appropriate Taxation Officer, within seven days of the date of communication to him of the order of cancellation, if such Forms had not been surrendered earlier along with the application for cancellation of registration. Such Forms on their receipt shall be marked 'cancelled' after the issue of the order of cancellation of registration.
- (10) A declaration in Form 'C' in respect of which a report has been received by the Appropriate Taxation Officer under sub-rule (8) shall not be valid for the purpose of sub-rule (4).
- (11) The Commissioner of Sales Tax shall, from time to time, publish in the Official Gazette the particulars of the declaration in Form 'C' in respect of which a report is received under sub-rule (8).



- (12) The Commissioner of Sales Tax may, by notification, declare that declarations in Form 'C' of a particular series, design or colour shall be deemed as obsolete and invalid, with effect from such date as may be specified in the notification issued and published in the Official Gazette.
- (13) When a notification declaring Forms 'C' of a particular series, design or colour, obsolete and invalid, is published under sub-rule (12), all registered dealers shall forthwith surrender, within thirty days from the date of publication of the notification, to the Appropriate Taxation Officer all unused Forms 'C' of that series, design or colour which may be in their possession, and obtain in exchange such new Forms as may be substituted for the forms declared obsolete and invalid:

Provided that new Forms 'C' shall not be issued to the registered dealer until he has rendered account of the old Forms lying with him and returned the balance, if any, to the Appropriate Taxation Officer.

**Use, custody and maintenance, etc. of records of certificates in Form 'D'.**

6. (1) A dealer who wishes to pay tax at a concessional rate under clause (a) of sub-section (1) of section 8 of the Act, in respect of his sales to the Government not being a registered dealer, shall not accept a certificate referred to in clause (b) of sub-section (4) of section 8, except in Form 'D' referred to in sub-rule (1) of rule 12 of Central Rules.
- (2) Before the purchasing Government furnishes a certificate in Form 'D' to a selling dealer under sub-rule (1), all the particulars in the form of certificate shall be filled in, sealed and signed by the officer duly authorised by the Government in this behalf under

clause (b) of sub-section (4) of section 8 of the Act, and the two portions thereof marked 'Original' and 'Duplicate' shall be made over to the selling dealer and the counterfoil shall be retained by such officer and maintained for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.

- (3) A registered dealer who claims the concessional rate of tax, in respect of sales made to the Government not being a registered dealer, shall, in respect of such claims, attach to his return in Form I the list of such sales giving the particulars as referred to in sub-rule (4) of rule 5, as far as they are applicable, and the reference made therein to the declaration Form 'C' shall be construed for the purpose of this sub-rule as reference to certificate in 'Form D'.
- (4) For the purpose of sub-sections (1) and (4) of section 8 of the Act, the selling dealer, to whom the two portions of the certificate in Form 'D' are made over by the authorised officer of the Government under sub-rule (2), shall furnish to the Assessing Authority upto the time of assessment the portion of the certificate marked 'Original'. The Assessing Authority may, however, at his discretion, require the selling dealer to produce for inspection the portion of the certificate marked 'Duplicate'.

**Authority from whom certificates in Form EI or in Form EII may be obtained, the use, custody and maintenance of records of such certificates, etc.**

7. (1) The certificate referred to in clause (a) of the proviso to sub-section (2) of section 6 of the Act shall not be issued or accepted except in Form EI or EII, referred to in sub-rule (4) of rule 12 of the Central Rules, which is not declared obsolete and invalid. Such



Forms shall be obtained from the Appropriate Taxation Officer on application.

- (2) The Appropriate Taxation Officer shall grant to the dealer applying under sub-rule (1) such number of blank forms as appears to him to be reasonable:

<sup>1</sup> Provided that a fee of Rupees 5/- shall be payable for each book of 25 forms or a part thereof, and such fee shall be paid in court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the Forms granted by the Appropriate Taxation Officer.

- (3) Before a selling dealer furnishes a certificate in Form EI or EII, as the case may be, to the purchasing dealer, he shall fill in all required particulars in that Form and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the selling dealer shall make over the two portions thereof marked 'Original' and 'Duplicate' to the purchasing dealer and retain the counterfoil which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax:

Provided that no single certificate shall cover more than one transaction of sale, except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

- (4) Form 'EI' shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale, and Form 'EII' shall be used in respect of all other subsequent sales.
- (5) A registered dealer who claims exemption of tax

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1 Amended by 2nd Amendment Rules, 1975 w. e. f. 25-9-1975.

in respect of a subsequent sale made by him to another registered dealer, or to the Government not being a registered dealer, under sub-section (2) of section 6 of the Act, shall, in respect of such claims, attach to his return in Form I the list of such sales giving their particulars, namely, the serial number and date of the bill, cash-memo, the name of the dealer or Government to whom the goods are sold, the amount of sale-price, the name and address of the dealer from whom the goods were purchased by him, and reference to the serial number of declaration Form 'C'/certificate in Form 'D', certificate in Form EI or EII, as the case may be, if such Forms are obtained by him by the time of furnishing the return.

- (6) For the purpose of sub-section (2) of section 6 of the Act, the purchasing dealer making the subsequent sale and to whom the two portions of certificate in Form EI or EII, as the case may be, are made over by the first selling dealer under sub-rule (3), shall furnish, in respect of subsequent sales made by him, the portion marked 'Original' of the certificate to the Appropriate Taxation Officer upto the time of his assessment by the same Officer. In similar manner and along with certificates in Form EI/EII he shall furnish to the same Appropriate Taxation Officer the portion marked 'Original' of corresponding declaration Form 'C'. The Appropriate Taxation Officer may, at his discretion, also direct the selling dealer, claiming the exemption of tax in respect of subsequent sales, to produce for his inspection the portion of the certificate in Form EI/ or EII, as the case may be, and declaration in Form 'C' or certificate in Form 'D', as the case may be, which are marked 'Duplicate'.
- (7) No dealer to whom a certificate in Form EI or EII is issued by the Appropriate Taxation Officer shall



transfer the same to another person except for the purpose of sub-section (2) of section 6 of the Act.

(8) Every registered dealer to whom any certificate in Form EI/EII is issued by the Appropriate Taxation Officer shall maintain in a register in Form 3 appended to these rules a true and complete account of every such Form received from the said Officer. If any such form is lost or destroyed or stolen, the dealer shall report the fact to the said Officer, immediately, shall make appropriate entries in the remarks column of the register in Form 3, and take such other steps to issue public notice of the loss, destruction or theft, as the said Officer may direct. The said register in Form 3 shall be produced for verification as and when required by the Appropriate Taxation Officer.

(9) The provisions of sub-rule (7) and of sub-rules (9) to (13) of rule 5, in relation to declarations Form 'C' referred to therein, shall also apply, with such changes as circumstances require, to certificates in Form EI or EII, construing the reference made therein to Form 'C' as reference to Form EI/EII.

<sup>1</sup> (10) (a) ...

8. A registered dealer, who has made sale in respect of which no concessional rate of tax referred to in sub-section (1) of section 8 is claimed by him, shall attach to his return in Form I the list of such sales giving the particulars as referred to in sub-rule (4) of rule 5, as far as they are applicable.

**Authority from whom declarations in Form 'F' may be obtained, the use, custody and maintenance of record of such Forms, etc.**

9. (1) A declaration referred to in sub-section (1) of section 6A

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<sup>1</sup> Deleted by Notification dated 16-9-1975 ( 2nd Amendment Rules, 1975 w. e. f. 25-9-1975 ).



of the Act shall not be given or accepted by a dealer, or a principal officer of a place of business, or an agent, or a principal, except in Form 'F' referred to in sub-rule (5) of rule 12 of the Central Rules, which is not declared obsolete or invalid. Such Forms shall be obtained by the person whom the goods are being transferred from the Appropriate Taxation Officer.

- (2) The Appropriate Taxation Officer shall grant to the person applying under sub-rule (1) such number of blank Forms as appears to him to be reasonable :

<sup>1</sup> Provided that a fee of rupees twelve shall be payable for each book of 25 Forms or a part thereof, and such fee shall be paid in the court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the Forms granted by the Appropriate Taxation Officer.

- (3) Before a dealer, or the principal officer of a place of business, or an agent, or a principal, as the case may be, furnishes a declaration in Form 'F' to the person effecting the transfer of the goods, he shall fill in all required particulars in that Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, he shall make over the two portions thereof marked 'Original' and 'Duplicate' to the person transferring the goods and shall retain the 'counterfoil' which should be maintained for a period of five years or such further period as may be prescribed by the Commissioner of Sales Tax.

- (4) A person who has obtained declarations Form 'F' from the Appropriate Taxation Officer shall maintain a register in Form 4 appended to these rules. The same register shall be produced for verification along with respective accounts maintained in respect of the goods

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<sup>1</sup> Amended by 6th Amendment Rules, 1982 w. e. f. 1-7-1982.



transferred to him, as and when required by the Appropriate Taxation Officer.

(5) The Appropriate Taxation Officer may, in his discretion, require any dealer, principal officer of a place of business, an agent, or a principal, to whom he believes that the goods are despatched from other States, or who is believed to have despatched the goods to other States, to produce before him for verification the accounts maintained in respect of despatch of such goods, to enable him to satisfy that the despatches of the goods from one State to another are not by way of inter-state sales, or that the goods received are duly accounted for. For the purpose of requiring the production of the accounts referred to above the Appropriate Taxation Officer shall serve a notice in Form 5 appended to these rules upon the person concerned.

(6) A person who claims that he is not liable to pay tax under the Act in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of his business, or to his agent, or principal, as the case may be, and not by the reason of sale, shall furnish to the Appropriate Taxation Officer the portion marked 'Original' of the declaration in Form 'F', obtained from the transferee, and shall produce all evidence in support of such transfers. The Appropriate Taxation Officer may, however, in his discretion, require the person furnishing the 'Original' of Form 'F' to produce for inspection the portion marked 'Duplicate' of the same Form.

The portion marked 'Original' of the Form 'F' referred to above shall be furnished to the Appropriate

Taxation Officer within the time specified in the notice referred to in sub-rule (5), but such time shall not be less than fifteen days from the date of service of notice. Such time, however, can be extended by the Appropriate Taxation Officer for good and sufficient reason.

- (7) No person to whom a declaration in Form 'F' is issued by the Appropriate Taxation Officer shall transfer the same to another person, except for the purpose of Section 6A of the Act.
- (8) The provision of sub-rule (7) and sub-rules (9) to (13) of rule 5, in relation to declarations Form 'C' referred to therein, shall also apply, with such changes as circumstances require, to declarations in Form 'F' construing the reference made therein to Form 'C' as reference to Form 'F'.
10. (1) The Appropriate Taxation Officer, when he thinks necessary to make an assessment or reassessment of Central Sales Tax payable by a dealer under the Act, he may serve a notice in Form 6 or Form 7, as the case may be, appended to these rules, upon the dealer, and in respect of any such assessment or reassessment the relevant provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and rules made thereunder, shall apply, as far as they are applicable.
- (2) The assessment order or reassessment order shall be passed in Form 8 appended to these rules.
- (3) If any additional amount is payable, as a result of assessment or reassessment made, the dealer shall be served with a notice in Form 9 appended to these rules, and in respect of payment demanded it shall be observed the procedure laid down in the Goa, Daman and Diu Sales Tax Rules, 1964, as far as they are applicable.



**Furnishing of security for proper realisation of tax payable under the Act, or for the proper custody, use of the Forms EI or EII, Forms 'F' and Forms 'C'.**

11. Where a security is demanded from a person under provisions of sub-sections (2A) or (3A) of section 7 of the Act, such security may be given in any of the manner herein specified :

- (a) In the form of a deposit in the Post Office Savings Bank Account pledged to the President of India through the Appropriate Taxation Officer.
- (b) In the form of a Bank guarantee of any nationalised Bank given to the President of India through the Appropriate Taxation Officer. Such guarantee may also be given by any other Bank if its acceptance is proposed by the Appropriate Taxation Officer, after satisfying himself about the solvency of the Bank.
- (c) In the form of National Savings Certificates pledged to the President of India through the Appropriate Taxation Officer.
- (d) In the form of a Security Bond given to the President of India through the Appropriate Taxation Officer. This Bond should be with at least one surety acceptable to the President of India.

12. Where a security from a person is demanded under the provision of sub-section (3C) of section 7 of the Act, such security shall be furnished by such person in the same manner as it is provided in rule 11 in respect of security demanded under any of the sub-sections (2A) or (3A) of the said section 7 of the Act.

13. Where the security from a person is demanded under provision of sub-section (3E) of section 7 of the Act, such security shall be given in the same manner as it is

provided in rule 11 in respect of security demanded under any of the sub-sections (2A) or (3A) of the said section 7 of the Act. The time for giving such security shall be as specified in the order of the Appropriate Taxation Officer but it shall not be less than 30 days from the date of the order.

**Payment of fees in respect of 'H' certificate**

1 & 2 13A. A fee of rupees twelve shall be payable for each book of 25 forms or part thereof of the certificate referred to in sub-rule 10(a) of the Central Rules, and such fee shall be paid in court fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the forms granted by the Appropriate Taxation Officer.

**Procedure to be followed in an appeal filed under sub-section (3H) of section 7 of the Act.**

14. (1) The appeal referred to in sub-section (3H) of section 7 of the Act, shall lie to the authority prescribed in rule 32 of the Goa, Daman and Diu Sales Tax Rules, 1964, for hearing the appeals filed under sub-section (1) of section 27 of the Goa, Daman and Diu Sales Tax Act, 1964. The said authority shall, hereafter, be referred to as Appellate Authority and his order on the matter of appeal shall be final.

(2) The memorandum shall be presented in duplicate in Form 10 appended to these rules to the Appellate Authority, by the appellant, or his agent, or it may be sent to the Appellate Authority by registered post, and shall be signed either by the appellant himself or by a person duly authorised by him in writing in this behalf.

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1 Inserted by 3rd Amendment Rules, 1978 w. e. f. 1-11-1978.

2 Amended by 6th Amendment Rules, 1982 w. e. f. 1-7-1982.



(3) A fee of rupees ten shall be payable in respect of memorandum of appeal and the same shall be paid in court-fee stamps affixed to the same memorandum. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against, and it shall also be endorsed by the appellant or his agent as follows:

- (a) that the amount of security demanded of him by the Appropriate Taxation Officer has been paid:

Provided that the Appellate Authority for sufficient cause had permitted the aggrieved person to present the appeal without furnishing the whole of the security or any part of the security;

- (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(4) The appeal may be summarily rejected if the appellant, after being given the opportunity in this behalf, fails to comply with any of the requirements of the sub-rules (2) and (3).

(5) If the Appellate Authority does not reject his appeal summarily, he shall fix a date for hearing and shall notify the same to the appellant and to the Appropriate Taxation Officer.

(6) If the Appellate Authority so desires he may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the appellant or to make such inquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such inquiries on the spot as it may be considered necessary for the case.

(7) The Appellate Authority, in disposing of any appeal filed under sub-section (3H) of section 7 of the Act, may —



- (a) confirm, reduce, enhance or annul the amount of security demanded by the Appropriate Taxation Officer; or
- (b) set aside the order of the Appropriate Taxation Officer and direct the same Authority to make a fresh order after such further inquiries as may be directed; or
- (c) pass such other orders as it may think fit.

**Application of the Goa, Daman and Diu Sales Tax Act, 1964, and the Rules made thereunder.**

15. The provisions of the Goa, Daman and Diu Sales Tax Act, 1964, and the Rules made thereunder (including the use of forms) shall apply mutatis mutandis to all proceedings or other matters incidental to the carrying out of the purposes of the Act, and for which no provision is made in these rules or in the Central Rules.

**Penalty.**

16. If any person commits a breach of any of these rules he shall be punishable with fine which may extend to five hundred rupees, and when the offence is a continuing offence with a daily fine which may extend to fifty rupees for every day during which the offence continues.

**Central Sales Tax ( Goa, Daman and Diu ) Rules, 1964, not to apply to the Union Territory of Goa, Daman and Diu.**

17. The Central Sales Tax (Goa, Daman and Diu) Rules, 1964, shall cease to apply to the Union Territory of Goa, Daman and Diu, except as respects things done or omitted to be done before the enforcement of these rules.

**Use of the forms in stock.**

18. The forms prescribed under the Central Sales Tax (Goa, Daman and Diu) Rules, 1964, which were being supplied to the dealers by the Sales Tax Ward Offices, and other forms which were being used by the same offices themselves before the commencement of these rules, may continue to be so used upto 31st March, 1975, with suitable modifications.



## FORM 1

**Form of return under rule 4 of the Central Sales Tax  
(Goa, Daman and Diu) Rules, 1973**

Return for the period from .. to ..

Registration Certificate No. ..

Name of the dealer ...

Address of the dealer ...

Status of the dealer ...

(Whether individual, partnership, company, Hindu undivided family, association, club, guardian or trustee).

Title under which the business is carried on ..

..

1. Gross amount received and receivable by the dealer during the period in respect of sale of goods .. .. .

*Deduct —*

(i) Sale of goods outside the State (as defined in section 4 of the Act ) .. .. .

(ii) Sale of goods in the course of export outside or import into India (as defined in Section 5 of the Act) .. .. .

2. Balance-turnover of inter-state sales and sales within the State .. .. .

*Deduct —* Turnover of sales within the State .. .. .

3. Balance — Turnover of inter-state sales .. .. .

*Deduct —*

(i) Cost of freight or delivery or the cost of installation where such cost is separately charged on inter-state sales .. .. .

(ii) Sums allowed as cash discount if the turnover is considered inclusive of the same sums .. .. .

(iii) Sales prices of goods returned by the purchaser within the prescribed period .. .. .

4. Balance — Total turnover of inter-state sales .. .. .

*Deduct —*

(i) Subsequent sales not taxable under Section 6(2) of the Act .. .. .

(ii) Sales not taxable under Section 8(2A) of the Act .. .. .

**THE CENTRAL SALES TAX ( GOA, DAMAN AND DIU ) RULES, 1973**

5. Balance—Total taxable turnover of inter-state sales .. .. .
6. Goodswise break-up of the above taxable turnover and the tax payable thereon.

	Amount of taxable sales	Amount of tax payable
	Rs.	Rs.
( i ) Sales of declared goods taxable at the rate of 3%	_____	_____
( ii ) Sales to registered dealers on Form 'C' taxable at the rate of 3% ..	_____	_____
( iii ) Sales to the Government other than registered dealer, on certificate in Form 'D', taxable @ 3% ..	_____	_____
( iv ) Sales to persons other than registered dealers taxable at the rate of ..	_____	_____
( v ) Sales of goods notified under sub-section (5) of Section 8 of the Act ...	_____	_____
( vi ) .. ..	_____	_____
( vii ) ... ..	_____	_____
Total ... ..	Rs.	Rs.

7. Reference to number, date of the chalan and amount paid by the same ...

Note 1—I enclose with this return the lists of inter-state sales with particulars thereof as required by sub-rule (4) of rule 5 and sub-rule (3) of rule 6 of the Rules.

Note 2—I also enclose the list of inter-state sales wherein no concessional rate of tax is claimed, as required under Rule 8 of the Rules.

Note 3—I also enclose the list of subsequent sales as required by sub-rule (5) of Rule 7 of the Rules with regard to exemption claimed under Section 6(2) of the Act.

I declare that the statement made and particulars furnished in and with this return are true and complete.

Place : ..

Signature : ..

Date : ..

Status : ..

Annexures :

( total number )



FORM 2

FORM 2

Register of declaration Forms 'C' maintained under Rule 5(8) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

Receipts				Issues									
Date of receipt of Forms	Authority from whom received	Serial No. of book received	Sl. Nos. of declarations contained in the book from No... to No...	Date of issue of the Form	Reference to serial number of the book	Reference to serial number of the form issued	Name and address of the selling dealer to whom issued	No. and date of order in respect of which issued	Seller's cash memo/challan No. in reference to which the form is issued	Value of the goods	No. and date of railway receipt or other carrier's challan for the goods	Reference to Forms surrendered if any to the Sales Tax Authority.	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM 3

Register of Certificates in Form E1/E2 maintained under rule 7(8) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

Receipts				Issues											
Date of receipt	Authority from whom received	Serial No. of book received	Sl. Nos. of Forms contained in the book from No. to.. No...	Date of issue of the Form	Reference to serial number of the book	Reference to serial number of the form issued	Name and address of the purchasing dealer to whom issued	No. and date of purchaser's order in respect of which issued	No. and date of corresponding form 'C' received from the purchaser	Description of goods in respect of which issued	Value of the goods	Cash memo/challan No. in reference to which issued	No. and date of the railway receipt or other carrier's challan for goods	Reference to forms surrendered if any to the Sales Tax Authorities	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

THE CENTRAL SALES TAX ( GOA, DAMAN AND DIU ) RULES, 1973

FORM 4

Register of declarations in Form 'F' maintained under Rule 9(4) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973

Receipts				Issues										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date of receipt	Authority from whom received	Serial No. of book received	Sl. Nos. of Forms contained in the book from No. to.. No..	Date of issue of the Form	Reference to serial number of the book	Reference to serial number of the form issued	Name and address of the transferor of goods	No. and date of the order for transfer of the goods in respect of which form is issued	Description of goods received on transfer	Value of goods received	Delivery challan or delivery note No. under which the goods are received	No. and date of railway receipt or other carrier's challan for goods received	Reference to forms 'F' surrendered if any to the Sales Tax Authorities	REMARKS



FORM 5

FORM 5

**Notice under rule 9(5) of the Central Sales Tax  
(Goa, Daman and Diu) Rules, 1973**

To,

.. (Name of the person)

.. (Address)

Whereas

- \* (1) It has come to my notice that some goods have been despatched by you to other State(s) in respect of which I wish to satisfy myself whether such despatch(es) is/are of the nature of inter-state sales or otherwise ;
- \* (2) It has come to my notice that some goods have been despatched to you for business purposes and I wish to satisfy myself that such goods despatched to you are duly accounted for; And, therefore, under the provision of sub-rule (5) of Rule 9 of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973, you are hereby directed to attend in person or through an agent authorised in writing at (place) .. at (time) .. on (date) .. and to produce before me for verification the accounts and documents maintained in respect of all such goods despatched by you and/or despatched to you during the period from .. to ..

You are also directed to produce along with the accounts and documents of despatches referred to above the following books and documents maintained by you :

Please note that if you do not comply with the requirements of this notice you shall render yourself liable for action under rule 16 of the Rules referred to above.

SEAL

Place : ..

Date : ..

Signature : ..

...

Appropriate Taxation Officer

Name of the Office

\* Strike out whichever is not applicable.

**FORM 6**

[ See rule 10(1) of the Central Sales Tax ( Goa, Daman and Diu ) Rules, 1973 ]  
**Notice for assessment under Section 9 of the Central Sales Tax Act, 1956, read with Section 17 of the Goa, Daman and Diu Sales Tax Act, 1964**

To,

.. (dealer) .. (address)

Central Sales Tax Registration No. if any ..

Whereas

- \*(a) I am not satisfied without production of evidence before me that a return furnished by you in respect of the period from .. to .. are correct and complete.
- \*(b) You being a dealer registered under Certificate No. .. have not furnished by the prescribed dates the returns of sales in respect of the period .. to ..
- \*(c) I am satisfied on information which has come to my possession that you have been liable to pay tax under the Central Sales Tax Act, 1956, in respect of the period commencing on .. and ending with .. but that you have failed to get yourself registered.

And whereas, it appears to me to be necessary to make an assessment of tax under the Central Sales Tax Act, 1956, read with section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, in respect of the above mentioned period(s).

You are hereby directed to attend in person or by an agent duly authorised in writing at (place) ... on (date) .. at (time) .. and there to produce or cause to be produced at the said time and place the accounts and documents, specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence that you wish to adduce in support thereof:

And also to furnish the following information:

1 And to show cause on that date and the time why in addition to tax to be assessed on you for the period, a penalty under the Central Sales Tax Act, 1964, should not be imposed upon you.

2 In the event of your failure to comply with the notice, I shall assess you to tax and impose penalty under the Central Sales Tax Act, 1956, read with Section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, to the best of my judgement without further reference to you.

(Seal)

Place: ...

Signature: ..

Dated: ...

...

(Appropriate Taxation Officer — Assessing Authority)

..

(Name and designation of the officer)

Sales Tax Office .. Ward

**\*Strike out words, phrases or paragraphs not applicable.**



## FORM 7

[See Rule 10(1) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973]

**Notice for re-assessment under Section 9 of the Central Sales Tax Act, 1956,  
read with Section 18 of the Goa, Daman and Diu Sales Tax Act, 1964**

To,

.. (dealer)

.. (address)

Central Sales Tax Registration No. if any ..

Whereas in consequence of definite information in my possession, I have reasons to believe that the turnover of your business assessable to central sales tax for the period

from .. to .. has been under-assessed  
escaped assessment

I hereby require you to show cause within .. days of the service of this notice on you why the contemplated action should not be taken in your case.

(Seal).

Place: ..

Signature: ..

Date: ..

(Appropriate Taxation Officer—Assessing Authority)

(Name and designation of the officer)

Sales Tax Office .. Ward

THE CENTRAL SALES TAX ( GOA, DAMAN AND DIU ) RULES, 1973

FORM 8

[ See Rule 10(2) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973 ]

**\*Order of assessment/re-assessment of tax under the Central Sales Tax Act, 1956**

1. Registration Certificate No. ... Ward ..
2. Year of assessment ..  
Period of assessment from .. to ..
3. Name of the dealer :
4. Address of the dealer :
5. Location of places of business :
6. (i) Account books produced :  
(ii) Method of accounting :
7. Date of service of notice :

	As in dealer's returns	As determined by the Assessing Authority
8. Net total turnover of inter-state sales :		
9. Deductions :		
(i) Turnover of inter-state sales of goods exempt from tax generally, under the local sales tax law-vide Section 8(2A) of the Act.		
(ii) Subsequent sales not taxable under Section 6(2) of the Act.		
10. Net taxable turnover of inter-state sales :		
11. Goodswise break-up of the above		
A. Declared goods		
B. Other goods		
(i) sold to registered dealers or Government under Section 8(1) of the Act.		
(ii) sold otherwise i. e. under Section 8(2) of the Act.		
(iii) ..		
..		
Total ..		



12. (i) Taxable at ..% Rs. .. on which tax amounts to Rs. ...
- (ii) Taxable at ..% Rs. .. on which tax amounts to Rs. ...
- (iii)
- (iv)
- (v)
- (vi)

13. Total amount of central sales tax payable
14. Penalty determined as payable
15. Total tax and penalty payable
16. Amount already paid
17. Net balance due
18. Net refund due if any
- \*19. Assessment order/re-assessment order.

(Seal).

Place : ..

Date : ..

Signature ..

(Appropriate Taxation Officer-Assessing Authority)

(Name and designation of the officer)

Sales Tax Office ... Ward

\* Strike out whichever is not applicable.

FORM 9

(See rule 10(3) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973)

**Final notice of demand after \*assessment/re-assessment under the  
Central Sales Tax Act, 1956**

No. ..  
To, ..  
..  
of ..

Sales Tax Office,  
.. Ward.  
Dated ..

You are hereby informed that for the period from .. to ... you have been  
\*assessed/re-assessed to central sales tax, penalty etc. as under:—

Amount of central sales tax payable on *assessment/ /re-assessment	Rs. ....
Penalty imposed	Rs. ....
	Rs. ....
Total amount payable	Rs. ....
Less amount already paid	Rs. ....
Net balance due	<u>Rs. ....</u>

1 You are hereby directed to pay the sum of Rs. .. (in figures)

Treasury

Rupees .. (in words) into the Sub-Treasury

State Bank of India

on or before .. (date) and furnish the receipt in proof of payment to this  
office on or before .. (date) this notice and furnish the receipted chalan in  
proof of payment to this office within a week thereafter failing which the  
said sum will be recoverable from you as arrears of land revenue.

The chalan is enclosed for the payment.

(Seal)  
Place ..  
Signature : ..  
Appropriate Taxation Officer - Assessing Authority.  
...  
(Name and designation of the Officer)

\*Strike out whichever is not applicable.



**FORM 10**

[See Rule 14(2) of the Central Sales Tax (Goa, Daman and Diu) Rules, 1973]

**Appeal against an order requiring security to be furnished for proper realization of tax payable under the Act or for the proper custody and use of the Forms 'C', 'EI' or 'EII' or Form 'F'**

Dated the ..

To,  
The ..

- (i) Registration No...
- (ii) Name of the dealer ..
- (iii) Status .  
(Write here whether Individual, Hindu Undivided Family, Firm, Limited Company, Association of persons etc. as the case may be).
- (iv) Style under which the business is carried on ...
- (v) Location of place of business/head office ..
- (vi) Address to which communication should ordinarily be despatched ..
- (vii) Name of the officer who passed the order ..
- (viii) Designation ...
- (ix) Date of the order requiring to furnish the security ..
- (x) Date of the service of the order referred to above in clause No. (ix) ...
- (xi) Amount of security demanded ..
- (xii) Amount of security paid or for which guarantee is given in any of the manners laid down in rule 11 .
- (xiii) Amount of security in dispute ..
- (xiv) Amount of fee paid in respect of this appeal ..

The petition of ... s/o ... on behalf of the dealer whose particulars have been mentioned above, sheweth as follows:—

- (1) Under Section ... of the Central Sales Tax Act, 1956, your petitioner has been required to furnish a security/additional security of Rs... as for the proper realization of the tax payable under the Act/and or for the proper custody and use of the Forms 'C'/and or Form EI or EII/and or Form 'F'.

THE CENTRAL SALES TAX ( GOA, DAMAN AND DIU ) RULES, 1973

- (2) Your petitioner's gross turnover and taxable turnover according to the provisions of the Act, of the business place(s) covered by his Registration Certificate for the year in respect of which security is demanded shall not be more than of Rs. .. and of Rs. ..., respectively.

- (3) Your petitioner's gross turnover and taxable turnover for the two years preceding the year in respect of which security is demanded has been as follows :

Reference to the year	Amount of gross turnover	Amount of taxable turnover	Amount of tax paid on the taxable turnover
_____	_____	_____	_____
_____	_____	_____	_____

- (4) Your petitioner has already submitted, for the year in respect of which security is demanded, the following returns of sales :

Return for the quarter	Gross turnover shown	Taxable turnover shown	Tax payable as per return	Tax paid
_____	_____	_____	_____	_____

- (5) Your petitioner has to submit that returns of sale have not yet become due for the following quarters of the year in respect of which security is demanded :

For the quarter ending ..

— do — ..

— do — ..

— do — ..

- (6) Your petitioner did not conceal the particulars of his gross turnover and taxable turnover or deliberately furnished inaccurate particulars thereof; but as will be seen from the statement of grounds of appeal attached has given the same particulars at their real amount to the best of his knowledge and belief.

- (7) Your petitioner was required to furnish the security without being given an opportunity of being heard before fixing the same security/It is the submission of your petitioner that there has been an over-estimate of the tax payable by him under the Act and therefore the security demanded is exceeding the tax payable by him by Rs... as per estimates of the petitioner.



FORM 10

- (8) Your petitioner therefore prays that the order demanding security be set aside and the case remanded back for fresh consideration.
- (9) Your petitioner, therefore, prays that the order demanding security from him be annulled/that the security demanded be reduced/that the security furnished be ordered to be released/the order of refusal to release the security furnished be annulled and in consequence thereof the security ordered to be released as not being necessary for the purpose of the Act/or that the order forfeiting the security furnished be annulled.
- (10) A certified copy of the order appealed against is attached.

GROUND OF APPEAL

( Enter here a concise statement of the reasons on which you rely for the purpose of this appeal ).

I, .. the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the security admitted by me to be due in respect of the order appealed against has been furnished in the following manner ..

Signature ..

Designation ..

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)

Note : — Strike out phrases or paragraphs not applicable.

# APPENDIX - 1

## NOTIFICATIONS ISSUED U/S. 10A OF THE GOA, DAMAN AND DIU SALES TAX ACT, 1964.

### **1. Agarbatti manufactured by small scale Industries.**

(i) Notification No. 5/12/79-Fin(RC) dated 19-8-1980

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( No. 4 of 1964 ), the Government of Goa, Daman and Diu having been satisfied that it is necessary to do so in the public interest, hereby directs that the tax on sales of agarbatti manufactured within the Union Territory of Goa, Daman and Diu by any small scale industry established and registered in the Union Territory of Goa, Daman and Diu shall be levied at one sixth of the rate specified under clause (a) of sub-section (1) section 7 of the said Act.

This notification shall come into force at once.

(ii) Notification No. 5/12/79-Fin ( R & C ) dated 2-3-1985.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) and in supersession of the Government Notification No. 5/12/79-Fin( RC ) dated 19-8-1980 published in the Official Gazette, Series II, No. 22, dated 28-8-1980, the Government of Goa, Daman and Diu, considering it necessary so to do in the public interest, hereby exempts sales of agarbattis manufactured within the Union Territory of Goa, Daman and Diu, from payment of the whole of the tax payable under the Act.

### **2. Agro Material Handlers.**

Notification No. 5/1/84-Fin( R & C ) dated 28-3-1984.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu having considered it necessary to do so in the public interest, hereby exempts sales of Agro Material Handlers made by any dealer



within the Union Territory of Goa, Daman and Diu, from payment of whole of the tax payable under the Act, for a period of one year from the date of publication of Notification in the Official Gazette.

### 3. Ambulances sales to institutions.

(i) Notification No. 5/21/82-Fin(R & C) dated 24-12-1983.

In exercise of the powers conferred by Sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1967), the Government of Goa, Daman and Diu, being satisfied that it is necessary to do so in the public interest, hereby exempts from the payment of whole of the tax and additional tax payable under the said Act on the sales of ambulances made by any dealer directly to any association or institution specified in Annexure 'A' to this notification, subject to the following conditions, namely :—

- (a) the dealer claiming such exemption shall furnish to the Appropriate assessing authority, a certificate as in Annexure 'B' to this notification, duly signed by an authorised officer of such association or institution ;
- (b) the ambulance in respect of which exemption is granted shall not be used or allowed to be used for purposes other than for transportation of sick and invalid persons ;
- (c) transportation of sick and invalid persons by such ambulances shall be made free of charge ;
- (d) the ambulance service shall be made available to the public at all times of day and night.

#### ANNEXURE 'A'

- 1. Lions Clubs ;
- 2. Lioness Clubs ;
- 3. Rotary Clubs ;
- 4. Jaycees ;
- 5. Institute of Public Assistance ;
- 6. Caritas ;
- 7. Missionaries of Charity ;
- 8. All India Association for Social Health (Goa Branch)
- 9. Cancer Societies ;
- 10. Any other organisations who may produce a certificate from the Director of Social Welfare.

}  
Situating in the  
Union territory  
of Goa, Daman  
and Diu  
}

## ANNEXURE 'B'

## CERTIFICATE

I, \_\_\_\_\_ (name and designation of the person signing the certificate) do hereby certify that the ambulance specified in the bill/invoice/cash memo No. \_\_\_\_\_ dated \_\_\_\_\_ issued by Shri/Messrs \_\_\_\_\_ (name and address of the dealer) has been purchased by us \_\_\_\_\_ (name of the purchasing institution, etc.) for the purpose of \_\_\_\_\_ / carrying sick and invalid persons.  
 Place \_\_\_\_\_  
 Date \_\_\_\_\_

Signature \_\_\_\_\_

Status \_\_\_\_\_

## (ii) Notification No. 5/21/83-Fin (R &amp; C) dated 12-3-1984

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends Government Notification No. 5/21/82-FIN (R & C) dated 24-12-83 published in the Official Gazette, Series II, No. 41 dated 12-1-84 (hereinafter called the 'said Notification'), as follows, namely :-

1. In the first para of the said Notification, for the words "ambulances", the words "Ambulances and Hearse Vans" shall be substituted.
2. For the existing clauses (b), (c) and (d) of the said Notification the following clauses shall be substituted namely:

“(b) The ambulance and hearse van in respect of which exemption is granted shall not be used or allowed to be used for purposes other than for transportation of sick/invalid persons and dead bodies, respectively;

(c) transportation of sick/invalid persons and dead bodies by such ambulance and hearse van, respectively, shall be made free of charge;

(d) the ambulance and hearse van service shall be made available to the public at all times of day and night”

3. In the Annexure “B” certificate appended to the said Notification:-

(i) for the words “ambulance”, the words “ambulance/hearse Van” shall be substituted.

(ii) for the words “sick and invalid persons”, the words “sick and invalid persons/dead bodies” shall be substituted.



#### **4. Drugs and Medicines.**

Notification No. 14/41/81-Fin (R & C) dated 28-10-1981.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu, having considered it necessary so to do in the public interest, hereby exempts the sale of drugs and medicines, other than those specified in entry No. 72 in the Second Schedule to the Act from the tax payable thereon under clause (c) of sub-section (1) of Section 7 of the Act, to the extent of 3 paise in the rupee.

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#### **5. Equipment to Handicapped.**

Notification No. 5/7/81-Fin (R & C) dated 24-11-1981.

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) (hereinafter called as the "said Act"), the Government, considering it necessary so to do in the public interest, hereby exempts all classes of equipment made to the following categories of the handicapped persons for their self employment and for use towards their respective disability, from payment of the whole of the tax payable under the said Act subject to the condition of the production of a certificate from the Director of Social Welfare, Government of Goa, Daman and Diu, Panaji to the effect that the beneficiary is a registered handicapped person and the specified equipments is required for his/her self-employment/for use towards his/her disability and that the total cost of such equipment for the individual beneficiary will not exceed Rs. 5,000/-

1. Deaf and Dumb.
2. Blind.
3. Orthopaedically handicapped and
4. Mentally retarded.

---

#### **6. Exhibition**

(i) Notification No. Fin (Rev )/2-36/37/2427/75 dated 15-12-1976.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) the Government of Goa, Daman and Diu, being satisfied that it is expedient to do so in the public interest, hereby exempt from the payment of tax, the sales made in the Handicraft, and Handloom Exhibition to be held at Panaji with effect from 8th January, 1977



## NOTIFICATIONS AND ORDERS

which is to be jointly organised by the Government of Goa, Daman and Diu and the Maharashtra Small Scale Industries Development Corporation Limited, Bombay.

Provided that the dealer claiming exemption under this notification shall furnish to the Appropriate Assessing Authority, a certificate issued by the Regional Manager, Maharashtra Small Scale Industries Development Corporation, Margao certifying the name of the dealer, his address, his nature of business and the turnover of sales effected in the said Exhibition with reference to cash memos/bills issued.

Provided further that no dealer collecting tax on the aforesaid sales, shall be entitled to exemption under this notification.

---

(ii) Notification No. Fin ( Rev )/2-36/37/75/2373/77 dated 8-12-1977.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) the Government of Goa, Daman & Diu, being satisfied that it is expedient to do so in the public interest, hereby exempts from the payment of tax, the sales made in the exhibition of handlooms and handicrafts to be held by the Madhya Pradesh State Handicrafts Board at Panaji/Margao during the month of December, 1977.

Provided that no exemption under this notification would be available if tax is collected on sales made in the aforesaid exhibition.

---

(iii) Notification No. Fin ( Rev )/2-36/37/3749/75 dated 8-1-1978.

In exercise of the powers conferred by section 10 A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) the Government of Goa, Daman & Diu being satisfied that it is expedient to do so in the public interest, hereby exempts from the payment of tax, the sales made in the handicraft and handloom exhibition to be held at Panaji, in the month of January, 1978, which is jointly organised by the Directorate of Industries & Mines of the Government of Goa, Daman and Diu, and the Maharashtra Small Scale Industries Development Corporation Limited, Bombay.

Provided that the dealer claiming exemption under this notification shall furnish to the Appropriate Assessing Authority, a certificate issued by the Regional Manager, Maharashtra Small Scale Industries Development Corporation Limited, Margao certifying the name of the dealer, his address, his nature of business and the turnover of sales effected in the said exhibition with reference to cash memos/bills issued.

Provided further that no dealer collecting tax on the aforesaid sales, shall be entitled to exemption under this notification.



(iv) Notification No. Fin ( R & C ) /2-36/37/75 dated 7-12-1978.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) the Government of Goa, Daman and Diu, being satisfied that it is expedient to do so in public interest, hereby exempts from the payment of tax the sales made in the exhibition of handicrafts and handprinted textiles to be held by Mrignayanee Madhya Pradesh Emporium of the Madhya State Handicrafts Board at Panaji during the period from 10-12-1978 to 18-12-1978.

Provided that no exemption under this notification would be available if tax is collected on sales made in the aforesaid exhibition.

---

( v ) Notification No. Fin ( R & C ) /2-36/37/75 dated 20-12-1978.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) the Government of Goa, Daman and Diu, being satisfied that it is expedient to do so in public interest, hereby exempts from the payment of tax the sales made in the exhibition of handicrafts and handprinted textiles to be held by Mrignayanee Madhya Pradesh Emporium of the Madhya State Handicrafts Board at Panaji during the period from 20-12-1978 to 23-12-1978.

Provided that no exemption under this notification would be available if tax is collected on sales made in the aforesaid exhibition.

---

( vi ) Notification No. Fin ( R & C ) /2-36/67/76 dated 21-2-1979.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu, being satisfied that it is expedient to do so in public interest, hereby exempts from the payment of tax the sales made in the exhibition of handicrafts to be held by Rajasthan Handicrafts Emporium, at Institute Menezes Braganza, Panaji during the period from 21-2-1979 to 28-2-1979.

Provided that no exemption under this notification would be available if tax is collected on sales made in the aforesaid exhibition.

---

( vii ) Notification No. Fin ( R & C ) /2-36/37/75 dated 6-12-1980.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu, being satisfied that it is expedient to do so in public interest, hereby exempts from the payment of tax on the sales made in the exhibition of handicrafts and handprinted textiles to be held by Mrignayanee Madhya Pradesh Emporium of the Madhya Pradesh State Handicrafts Board at Panaji



## NOTIFICATIONS AND ORDERS

during the period from 1st December, 1980 to 12th December, 1980 provided the party simultaneously holds demonstrations of their craftsmanship during the exhibition period.

Provided that no exemption under this notification would be available if tax is collected on sales made in the aforesaid exhibition.

---

### (viii) Notification No. 5/9/81-Fin (R & C) dated 9-11-1981

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) the Government of Goa, Daman and Diu, being satisfied that it is expedient so to do in the public interest, hereby exempts from the payment of sales tax the sales of goods of the Handicrafts Marketing & Service Extension Centres of the Kerala, Uttar Pradesh, Rajasthan and Tamil Nadu States made through the Handicrafts Emporium of the Goa Handicrafts Rural & Small Scale Industries Development Corporation Ltd., Panaji in the product Promotion Programme to be held during the period from 10-11-1981 to 13-2-1982.

Provided that no exemption under this Notification would be available if tax is collected on sales made in the aforesaid programme.

---

### (ix) Notification No. Fin (R & C) /2-36/37/75 dated 15-4-1982.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), The Government of Goa, Daman and Diu, having considered it necessary so to do in the public interest, hereby exempts the sale of handicrafts made in the exhibition-cum-sale of handicrafts held by the Madhya Pradesh Handicrafts Board at Panaji during the period from 2-12-81 to 10-12-81 from payment of the whole of tax payable under the Act subject to the condition that the said Board shall simultaneously hold demonstrations of craftsmanship of the handicrafts during the said period.

Provided that no exemption under this notification shall be available if tax is collected on sales made in the aforesaid exhibition.

---

### (x) Notification No. 5/27/83-Fin (R & C) dated 17-1-1984

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu having considered it necessary so to do in the public interest, hereby exempts the sale of handicrafts during celebration of 29th All India Handicrafts Week from 8th to 15th December, 1983 from payment of the whole of tax payable under the Act during the said period.



Provided that no exemption under this notification shall be available if tax is collected on sales made in the aforesaid exhibition.

(xi) Notification No. 5/27/83-Fin ( R & C ) dated 1-12-1984.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu having considered it necessary so to do in the public interest, hereby exempts the sales of all handicraft goods sold during the Exhibition to be held on account of the celebration of 30th All India Handicrafts Week commencing from the 8th December, 1984 and ending on the 15th December, 1984, from the payment of the whole of tax payable under the said Act during the above period.

#### **7. Food and Drinks at Parties hosted by Government**

Notification No. 5/26/83-Fin ( R & C ) dated 4-2-1984

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu having considered that it is necessary so to do in the public interest, hereby exempts the sale of cooked food and non-alcoholic drinks served for consumption in any lunch or dinner hosted by the Government in any hotel or restaurant, from the payment of whole of the tax and additional tax payable under the said Act.

#### **8. Furnance oil and Lubricants - Sale To Foreign Going Vessels**

Notification No. Fin ( R & C )/2-36/38/76 dated 12-7-1979

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act 1964 ( 4 of 1964 ) Government being satisfied that it is expedient and necessary to do so in the public interest, hereby exempts from the payment of sales tax and additional tax leviable on the sales of furnance oil and lubricants to the Master of a Foreign going vessel (or of a ship bound for any place outside India ) :

Provided that the registered dealer claiming exemption, furnishes to the Appropriate Assessing Authority a declaration in the following form issued by the Master of the Foreign going vessel.

“Declaration by the Master of the foreign going vessel”

I ..... ( name ) Master of the ship ..... ( name of the ship ) of ..... (place) do certify that the said ship is bound for place outside India viz ...

## NOTIFICATIONS AND ORDERS

and that the furnace oil or lubricants specified in the bill/cash memo/invoice No. .... dated ..... of M/s. .... have been purchased by me and are intended for use in the ship during its voyage to a place outside India, i. e. .... ( name of the place ). The said ship is expected to sail on .....

Place :

Signature

Date :

( Master of the ship )

This notification shall come into force with immediate effect.

### 9. Goa Cancer Society

( i ) Notification No. Fin (Rev)/2-36/40/77 dated 18-1-1978

In exercise of powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu hereby exempts the sales of the following goods made by a dealer registered under the Goa, Daman and Diu Sales Tax Act to the Goa Cancer Society, Panaji from payment of tax, under the said Act :-

( 1 ) Building materials, namely :-

- ( i ) Granite metal
- ( ii ) sand
- ( iii ) bricks
- ( iv ) laterite stones
- ( v ) timber
- ( vi ) nails
- ( vii ) iron & steel as defined in section 14 of the Central Sales Tax Act, 1956
- ( viii ) door and window fittings
- ( ix ) glass sheets
- ( x ) binding wire
- ( xi ) lime
- ( xii ) electrical fittings and accessories thereof, other than the items specified in entry 17 of First Schedule,
- ( xiii ) mosaic tiles
- ( xiv ) red oxide
- ( xv ) plumbing and sanitary fittings and accessories thereof.
- ( xvi ) glazed tiles
- ( xvii ) A. C. sheets and pipes & accessories thereof, and
- ( xviii ) Paints

( 2 ) Hospital equipment, namely :-

- ( i ) Sterilizers



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

- (ii) X-Ray machines
- (iii) laboratory equipment other than the items specified in entry 20 of the First Schedule.
- (iv) surgical instruments and medical equipments
- (v) weighing scales, and
- (vi) absorbent cotton wool & surgical cotton.

Provided that the registered dealer claiming exemption furnished to the Appropriate Assessing Authority a declaration in the following form issued by the person in charge of the said Society :-

“Declaration by the person in charge of the management of the Goa Cancer Society, Panaji - Goa.

I .. (name) .. ( state designation or status ) do hereby certify that the goods sold by .. ( name of the dealer ), holder of registration certificate No... under the Goa, Daman and Diu Sales Tax Act, 1964 as per his cash memo/bill No. ... dated .. for Rs. .. are purchased by the Goa Cancer Society, Panaji, Goa, for use in the Hospital/construction of the buildings of the society.

Place ..

Signature ..

Date ..

Status ..

This exemption shall remain in force upto and inclusive of the 31st March, 1979.

(ii) Notification No. Fin ( R & C ) /2-36/40/77 dated 17-4-1979

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964), the Government hereby amends Government Notification No. Fin ( Rev ) /2-36/40/77 dated 18-1-1978 of the Finance (Rev. & Cont.) Department, Secretariat, Panaji, published in the Official Gazette, Series II, No. 43 dated 27-1-1978, (hereinafter referred to as the “Principal Notification”), as follows, namely :-

1. In clause (2) of the principal Notification.

- i) for item (vi), the following shall be substituted namely :-

“(vi) cupboards”

- ii) after item (vi), the following shall be added, namely :-

“(vii) beds

(viii) angles

(ix) shelves

(x) tables

(xi) chairs

(xii) utensils”

## NOTIFICATIONS AND ORDERS

2. In the last para of the principal Notification, for the word letters and figures, "31st March, 1979" the word, letter and figures "31st March, 1980" shall be substituted.

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(iii) Notification No. Fin (R & C) /2-36/40/77 dated 30-7-1981

In exercise of the powers conferred by sub-section (1) of Section 10-A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) the Government considering it necessary so to do in the public interest, and in supersession of all earlier notifications in this behalf, hereby exempts all classes of sales or articles to the Goa Cancer Society, Panaji, from payment of the whole of any tax payable under the said Act for a period of one year from the date of this Notification.

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(iv) Notification No. Fin (Rev) /2-36/40/77 dated 14-4-1983

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. Fin (R & C) /2-36/40/77, dated the 30th July, 1981 published in the Gazette No. 19 Series II, dated 6-8-1981 (hereinafter called the 'said Notification'), as follows, namely :-

In the said Notification, for the words "one year", the words "two years", shall be substituted.

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(v) Notification No. Fin (Rev) /2-36/40/77 dated 3-11-1983

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. Fin (R & C) /2-36/40/77 dated the 30th July, 1981 published in the Official Gazette, No. 19, Series II, dated 6-8-1981 (hereinafter called the 'said Notification') as follows, namely :-

In the said Notification, for the words "Two years", the words "three years", shall be substituted.

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(vi) Notification No. Fin (Rev)/2-36/40/77 dated 26-2-1985

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964, (4 of 1964) and in supersession of all earlier notifications in this behalf, the Government considering it necessary so to do in the public interest, hereby exempts all classes of sales to the Goa Cancer Society, Panaji, from payment of the whole



of any tax payable under the said Act for a period of one year from the date of publication of this notification in the Official Gazette subject to the condition that the registered dealer claiming exemption hereunder furnishes to the Appropriate Assessing Authority a declaration in the following form issued by the person in charge of the said Society :-

“Declaration by the person in charge of the management of the Goa Cancer Society, Panaji-Goa.

I \_\_\_\_\_ ( name ) \_\_\_\_\_  
 \_\_\_\_\_ ( state designation or status ) do  
 hereby certify that the goods sold by \_\_\_\_\_  
 ( name of the dealer ), holder of Registration Certificate No. \_\_\_\_\_  
 under the Goa, Daman and Diu Sales Tax Act, 1964, as per his cash memo/bill  
 No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_  
 are purchased by the Goa Cancer Society, Panaji-Goa, for use in the Hospital/  
 construction of the building of the Society.  
 Place \_\_\_\_\_ Signature \_\_\_\_\_  
 Date \_\_\_\_\_ Status \_\_\_\_\_

#### 10. Government Undertakings - Manufacturing Activities.

(i) Notification No. 5/22/83-Fin ( R & C ) dated 7-5-1984.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu having considered it necessary so to do in the public interest, hereby exempts the undertakings which are carried on by the Government or any corporation or company owned or controlled by the Government, from payment of the whole of the tax payable under the said Act, on the sale of any goods manufactured, processed or assembled by such undertakings for a period of three years from the date of publication of this notification in the Official Gazette.

(ii) Notification No. 5/22/83-Fin ( R & C ) dated 22-10-1984.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu hereby amends the Government notification No. 5/22/83-Fin ( R & C ) dated the 7th May, 1984 published in the Official Gazette, No. 7, Series II, dated the 17th May, 1984 (hereinafter called the “said notification”), as follows :-

In the said notification, for the expression “the undertakings which are carried on by the Government or any corporation or company owned or controlled by the Government from payment of the whole of the tax payable



under the said Act, on the sale of any goods manufactured, processed or assembled by such undertakings", the expression "any undertaking which is carried on by the Government, or any corporation or company owned or controlled by the Government, or any corporation or company in which not less than fifty-one percent of the paid up share capital is held by the Government or by any corporation or company as aforesaid, from payment of the whole of the tax payable under the said Act on the sale of any goods manufactured, processed or assembled by any such undertaking, corporation or company as the case may be", shall be substituted.

## **II. Hearse Van to Provedoria**

Notification No. 5/21/83-Fin (R & C) dated 7-9-1983.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu being satisfied that it is necessary to do so in public interest, hereby exempts from the payment of sales tax and additional tax leviable under the said Act on the sale of Matador Hearse Van by M/s. GOA Automotive, Vasco da Gama to the "Provedoria" (Institute of Public Assistance), established under Legislative Diploma No. 1984 dated 14-4-1960.

## **12. Kadamba Transport Corporation Ltd.**

(i) Notification No. 5/8/80-Fin (R & C) dated 22-11-1980.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (No. 4 of 1964), the Government of Goa, Daman and Diu being satisfied that it is expedient and necessary so to do in public interest, hereby exempt from the payment of sales tax and additional tax leviable under the said Act on the sales of bus chassis, of bus bodies, of automobile spare parts including tyres, tubes and flaps of buses and of any article made by any dealer having his place of business within the Union Territory of Goa, Daman and Diu to the "Kadamba Transport Corporation Limited", Panaji.

This Notification shall come into force with immediate effect.

(ii) Notification No. 5/8/80-Fin (R & C) dated 5-12-1984.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) and all other powers enabling it in that behalf, the Government of Goa, Daman and Diu hereby amends the Government Notification No. 5/8/80-Fin (R & C) dated the 22nd November, 1980 published in the Gazette, Series II, No. 35 dated 27-11-80 (hereinafter referred to as "the principal notification"), as follow, namely :-



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

In the principal notification, after the first para, the following proviso shall be added, namely :-

“Provided such dealer furnishes to the appropriate assessing authority, a declaration in the form specified hereunder, issued by a duly authorised officer of the Kadamba Transport Corporation Limited”.

FORM

(Declaration by the officer of the Kadamba Transport Corporation Limited)

I \_\_\_\_\_ (name) \_\_\_\_\_  
(state designation) do hereby certify that the goods sold by \_\_\_\_\_  
\_\_\_\_\_ (Name of the dealer), holder of Registration Certificate No.  
\_\_\_\_\_ under the Goa, Daman and Diu Sales Tax Act, 1964, under cash  
memo/bill no. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_  
have been purchased by the Kadamba Transport Corporation Limited for  
its use.

Place :

Date :

Seal.

Signature : \_\_\_\_\_

Designation of the person signing the declaration.

**13. Liquor and Alcoholic Beverages - Sale by Armed Forces - Unit Canteens.**

Notification No. Fin (Rev)/2-36/43/77 dated 26-5-1981.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu, having considered it necessary so to do, in the public interest, hereby exempts the sales of liquors and other alcoholic beverages effected by the Unit Canteens run by the offices of the Armed Forces of India to the members of the Armed Forces of the Indian Union stationed in the Union Territory of Goa, Daman and Diu, from payment of the whole of the sales tax payable under the said Act.

Provided that the liquors and other alcoholic beverages are obtained by the Unit Canteens from the Canteen Stores Department (India) or from the Indian Naval Canteen Service and such sales are at prices fixed by the Government of India.

Provided further that no Unit Canteen collecting the sales tax on the aforesaid sales shall be entitled to exemption under this Notification.



**14. Motorcars**

(i) Notification No. Fin(Rev)/2-36/AR/26/75 dated 26-3-1976.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) the Government of Goa, Daman and Diu hereby directs that, with effect from 1st April 1976, the tax payable under the said Act on the sale of motor cars, within the Union Territory of Goa, Daman and Diu shall be leviable at half the rate specified under clause (a) of sub-section (1) of section 7 of the said Act.

(ii) Notification No. Fin (Rev)/2-36/AR/26/75 dated 22-12-1981.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) and all other powers available in that behalf, the Government hereby rescinds, with immediate effect the Notification No. Fin (Rev)/2-36/AR/26/75 dt. 26-3-1976.

(iii) Notification No. 5/6/84-Fin (R & C) dated 30-3-1984.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu having considered it necessary so to do in the public interest, hereby exempts, with effect from the 1st day of April, 1984 the sales of motor vehicles including chassis of motor vehicles, motor cycles, cycle combinations, motor scooters and moterettes from payment of three-fourth of the tax payable under clause (a) of sub-section (1) of section 7 read with entries 1 and 2 of the First Schedule to the said Act.

**15. Motor Vehicle Brake Shoes**

Notification No. 5/23/83-Fin(R & C) dated 21-12-1983.

In exercise of the powers conferred by sub-section (1) of Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu having considered it necessary to do so in public interest, hereby exempts the manufacturers of motor vehicle brake shoes, from payment of sales tax and additional tax payable under the said Act on the sale of motor vehicle brake shoes, if such motor vehicle brake shoes are manufactured and sold by such manufacturers within the Union Territory of Goa, Daman and Diu for a period of five years from the date of publication of this Notification in the official Gazette.



**16. Petroleum Products - sale between Oil Companies.**

(i) Notification No. Fin(Rev)/2-36/10/71 dated 12-6-1981.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) the Lieutenant Governor of Goa, Daman and Diu having been satisfied that it is necessary so to do in the public interest hereby exempts the sales of motor spirit ( which is commercially known as petrol ), diesel oil, aviation spirit, aviation turbine fuel, lubricant and greases, naphta and kerosene effected by the below specified class of companies inter sell from payment of Sales Tax.

1. Indian Oil Corporation Limited, Bombay.
2. Bharat Petroleum Corporation Limited, Bombay.
3. Hindustan Petroleum Corporation Limited.
4. Indo-Burmah Petroleum Corporation Limited.

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(ii) Notification No. Fin(Rev)/2-36/10/71 dated 17-4-1982.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) and all other powers enabling him in this behalf, the Lieutenant Governor of Goa, Daman and Diu hereby makes the following amendment in the Government notification No. Fin (Rev)/2-36/10/71 dtd. the 12 June, 1981, namely :-

In the said notification, for the words "naphta and kerosene", the words "naphta, kerosene, furnance oil and other petroleum products" shall be substituted and shall be deemed always to have been substituted.

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**17. Rum sale to Armed Forces Depot.**

Notification No. Fin ( R & C )/2-36/43/77 dated 30-8-1979.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) the Government of Goa, Daman and Diu being satisfied that it is expedient to do so in the public interest, hereby exempts from the payment of sales tax on sales of Rum effected to the Armed Forces Depot for the purpose of its being issued free of charge to the personnel of Armed Forces:

Provided that the dealer shall furnish to the Appropriate Assessing Authority a certificate of sales effected to the Armed Forces Depot with reference to the cash memos/bills issued to that effect :

Provided further that no dealer collecting tax on the aforesaid sales, shall be entitled to exemption under this Notification.

## NOTIFICATIONS AND ORDERS

### 18. Sacramental Wine - Sale to Archdiocese.

Notification No. 5/9/85-Fin(R & C) dated 10-7-1985.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government considering it necessary so to do in the public interest, hereby exempts the sale of sacramental wine by any dealer to the Archdiocese of Goa, Daman and Diu from the payment of the whole of the tax payable under the said Act subject to the condition that the dealer claiming the said exemption furnishes to the appropriate assessing authority a declaration in the following prescribed form from the said Archdiocese of Goa and Daman or any person authorised by the said Archdiocese in that behalf.

#### DECLARATION

( To be signed by the Archdiocese of Goa and Daman or by any person authorised by the said Archdiocese ).

I, \_\_\_\_\_ (name) \_\_\_\_\_  
 ( state designation or status ) do hereby certify that the sacramental wine sold by \_\_\_\_\_ ( name of the dealer ) holder of Registration Certificate No. \_\_\_\_\_ under the Goa, Daman and Diu Sales Tax Act, 1964, as per his cash memo / bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ is purchased by us for use during the celebration of Masses by the priests.

Place : \_\_\_\_\_  
 Date : \_\_\_\_\_

Signature: \_\_\_\_\_  
 Status : \_\_\_\_\_

### 19. Salgaonkar Medical Research Centre.

(i) Notification No. 5-5-78/Fin(Rev & Cont) dated 9-5-1980.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby exempts the sales of the below mentioned goods made by a dealer registered under the Goa, Daman and Diu Sales Tax Act, 1964, to the Salgaonkar Medical Research Centre, Vasco da Gama, from payment of the whole of the tax under the said Act, to the extent of the quantity/value as shown against each item.

Sr. No.	Name of the material	Quantity	Value
1.	Cement ordinary	300 tons	
2.	„ white	3 tons	
3.	„ coloured	4 tons	



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

Sr. No.	Name of the material	Quantity	Value
4.	Steel rounds	60 tons	
5.	„ structural	4 tons	
6.	Binding wire	2000 kgs.	
7.	Granite metal	700 m <sup>3</sup>	
8.	Sand	900 m <sup>3</sup>	
9.	Laterite stones	15000	
10.	Bricks	1,75,000	
11.	Lime	30 tons	
12.	Marble mosaic tiles	1,500 m <sup>2</sup>	
13.	Marble stone slabs	80 m <sup>2</sup>	
14.	Tadur stone slabs	100 m <sup>2</sup>	
15.	Polish Grantine slabs	5 m <sup>2</sup>	
16.	Glazed tiles white	2,500 doz.	
17.	Glazed tiles coloured	500 doz.	
18.	Timber for windows, doors and ventilators	}	60,000.00
21.	to		
22.	Readymade flush doors of blackboard/ /commercial ply or teakply facing plywood, adhesives and polished paper	180 m <sup>2</sup>	
23.	Plaster of Paris	800 kgs.	
24.	Glass sheets	300 m <sup>2</sup>	
25.	Hardware of brass, steel aluminium, hinges, handles, locks, screws, nails, door closing and stopping latches, tower bolts, sliding door fittings and all other door and window fittings, brackets, clamps, nuts and bolts, barbed wire		20,000 00
26.	Aluminium door, window, their fittings and accessories, beeding & edging	160.00 m <sup>2</sup>	
27.	Mild steel fabricated windows, ventilators and accessories.	15.00 m <sup>2</sup>	
28.	Steel rolling shutters and grilled mild steel shutters.	10.00 m <sup>2</sup>	
29.	Ceramic tiles	150.00 m <sup>2</sup>	
30.	Vitram tiles	100 m <sup>2</sup>	
31.	Flat oil paints	800 ltrs.	
32.	Plastic emulsion paints	40 ltrs.	
33.	Oil bound distemper	250 ltrs.	
34.	Cement & wood primer paints	800 ltrs.	

# NOTIFICATIONS AND ORDERS

Sr. No.	Name of the material	Quantity	Value
35.	Bitumen paint	300 kgs.	
36.	Red Oxide primer paint	45 ltrs.	
37.	Snowcem cement paints	60 kgs.	
38.	Synthetic enamel paints and varnishes	80 ltrs.	
39.	Pipes - G. I. Pipes and Accessories		
40.	Steel pipes & accessories		
41.	Asbestos cement pipes and accessories		
42.	Cast iron pipes and accessories		
43.	Glazed earthenware pipes and accessories		
44.	P. V. C. pipes, accessories and fittings		
45.	Aluminium curtain rods and accessories		
46.	Cast - iron manhole cover and grilled covers.		60,000.00
47.	A. C. water tanks		
48.	A. C. sheets plain		
49.	A. C. sheets corrugated		
50.	Mangalore tiles and ridges	20 m <sup>2</sup>	
51.	Concrete, Hume Pipes and accessories		
52.	Galvanised sheets plain		
53.	-do- corrugated		
54.	Asphalt	30 tons	
55.	Sanitary and plumbing fittings and accessories thereof, such as washbasins, sinks & water closets, other sanitaryware, showers, caps, cocks, valves, towel, rods, bottle and mahani traps, plastic tubes & other accessories, etc. mirrors, waste plugs, soap bowls.		1,30,000.00
56.	Tools, crowbar, chisels, hammers, powdas, pickaxes, showels, ghammellas, demolition, tools & jack hammers & their accessories, brushes, hacksaws and blades, etc.		15,000.00
57.	Construction instruments etc.		1,000.00
58.	Plywood shuttering		10,000.00
59.	Electrical instalation materials		2,50,000.00
60.	Lift & electrical materials		1,50,000.00
61.	Water pump		50,000.00
62.	Steel furniture		2,00,000.00
63.	Ambulances	2	
64.	Kitchen canteen equipment utensils for patients		



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

Sr. No.	Name of the material	Quantity	Value
65.	Linnet for Operation Theatre and Wards		5,00,000.00
66.	Dressings & Medicines		1,00,000.00
67.	Sewing Machines	2	
68.	Stationery		50,000.00
69.	Refrigerators	}	60,000.00
70.	Water Coolers		
71.	Medical Equipment (surgical instruments, glassware, & rubber goods)		2,50,000.00

Provided that the registered dealers claiming exemption under this notification, shall furnish to the Appropriate Assessing Authority a declaration in the Form appended to this Notification and issued by the person incharge of the Salgaonkar Medical Research Centre, Vasco da Gama.

FORM

“ Declaration by the person in charge of management of the Salgaonkar Medical Research Centre, Vasco da Gama ”.

I \_\_\_\_\_ (name) \_\_\_\_\_  
(state designation or status) do hereby certify that the goods sold by \_\_\_\_\_  
(name of the dealer), holder of Registration Certificate No. \_\_\_\_\_ under the Goa, Daman and Diu Sales Tax Act, 1964, as per his cash memo/bill No. \_\_\_\_\_ dtd. \_\_\_\_\_ for Rs. \_\_\_\_\_ are purchased by Salgaonkar Medical Research Centre, Vasco-da-Gama, for use in the Centre/construction of the buildings of the Centre and the quantity/value of such goods does not exceed the quantity/value shown in the Notification.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Status \_\_\_\_\_

This exemption shall remain in force upto and inclusive of 31st May 1981.

( ii ) Notification No. 5-5-78/Fin( Rev. & Cont. ) dated 27-1-1981.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( Act No. 4 of 1964 ), the Government of Goa, Daman and Diu hereby amends Notification No. 5-5-78/Fin ( Rev. & Cont. ) dated 9-5-80, published in the Official Gazette Series II, No. 8, dated 22-5-80 ( hereinafter referred to as the 'Principal Notification' ), as follows, namely :-

# NOTIFICATIONS AND ORDERS

"1. After item No. 71, of the Principal Notification the following shall be added, namely :-

Sr. No.	Name of the Material	Quantity	Value
72.	Room Air Conditioners - 20 nos. @ Rs. 12,000/- approximately to be located in the following area of the hospital :		
	( i ) Wards	8 nos.	
	( ii ) X-ray Dept.	2 nos.	
	( iii ) Sterile area of Central sterilization	1 no.	
	( iv ) Clinical Meeting Room	2 nos.	
	( v ) Trustees Office & Conference room	2 nos.	
	( vi ) Medical Director's room	1 no.	
	( vii ) Nursing Supdt.'s Room	1 no.	
	( viii ) Eye Department	1 no.	
	( ix ) ENT Department	1 no.	
	( x ) Morgue (Mortuary)	1 no.	
		20 nos.	Rs. 2,40,000/-
73.	Mattresses : (For Indoor patients & OPD examination Rooms)		
	( i ) Foam Rubber	30 nos.	
	( ii ) Rubberised coir	75 nos.	
	( iii ) Cotton	12 nos.	Rs. 90,000/-
74.	Office equipment such as Typewriters, Calculators, etc. (For Hospital work and Research Projects)		Rs. 20,000/-

(iii) Notification No. 5-5-78/Fin ( Rev. & Cont. ) dated 25-6-1981

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu hereby amends Government Notification No. 5-5-78/Fin ( Rev. & Cont. ) dated 9-5-80 published in the Official Gazette, Series II, No. 8, dated 22-5-80 ( hereinafter referred to as the principal Notification ) as amended by Notification No. 5-5-78/Fin ( Rev. & Cont. ) dtd.27-1-1981 published in the Official Gazette, Series II, No. 45 dated 5-2-1981 as follows, namely:-

1. In the last para for the word, figures and letters "31st May, 1981" the word, figures and letters "31st May, 1982" shall be substituted.



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

2. After serial No. 74, the following shall be added namely :-

Sr. No.	Name of the material	Quantity	Value
75.	Electrical material including fittings, wall fans, ceiling fans (approx. 200 Nos.) etc.		2,00,000/-
76.	Mattresses	100 Nos.	1,00,000/-
77.	Medicines		2,00,000/-
78.	Sewing machine & sewing material		3,000/-
79.	Stationery		50,000/-
80.	Hospital equipment as listed below :-		5,00,000/-
	a. Medical apparatus, surgical instruments, needles, suture, etc.		
	b. Laboratory instruments like microscope, colorimeters, in-cubators, etc.		
	c. Laboratory chemicals/reagents		
	d. X-ray equipment like X-ray films, X-ray chemicals, etc.		
	e. Physiotherapy apparatus and equipment		
81.	Hospital disinfectants, washing & cleaning materials		25,000/-
82.	Intercom instruments	30 Nos.	20,000/-
83.	Plastic buckets, waste bins, jars, drainage bottles, etc.		50,000/-
84.	Rubber shoes, chappals, etc. for operation Theatres		2,000/-
85.	Utensils and crockery items		1,00,000/-
86.	Wooden loose furniture		3,00,000/-
87.	Vaccum cleaners	4 Nos.	7,000/-
88.	Wall clocks	20 Nos.	12,000/-
89.	Laundry equipment	1 No.	2,00,000/-
90.	Incinerator	1 No.	1,50,000/-
Total Rs.			19,19,000/-

(iv) Notification No. 5-5-78/Fin ( R & C ) dated 29-10-1982.

In exercise of the powers conferred by Section 10A of Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) the Government of Goa, Daman and Diu hereby amends the Government Notification No. 5-5-78/Fin (Rev. & Cont.),

# NOTIFICATIONS AND ORDERS

dated 9-5-80, published in the Official Gazette, Series II, No. 8, dated 22-5-80 ( hereinafter referred to as the 'principal Notification' ), as follows, namely :-

In the last para of the principal Notification for the word, figures and letters "31st May, 1982" the word, figure and letters "31st May, 1984"

## 20 Saigaonkar Medical Research Centre - Doctors And Nurses Quarters.

(i) Notification No. 5-5-78/Fin ( Rev. & Cont. ) dated 25-6-1981.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu hereby exempts the sales of the below mentioned goods made by a dealer registered under the Goa, Daman and Diu Sales Tax Act, 1964, to the Saigaonkar Medical Research Centre, Vasco-da-Gama for construction of Doctors and Nurses quarters from payment of the whole of the tax under the said Act to the extent of the quantity/value as shown against each item :-

Sr. No.	Name of the material	Quantity	Value
1.	Cement	900 tons	4,80,000/-
2.	Laterite stones	1,20,000 Nos.	1,60,000/-
3.	Bricks	18,00,000 Nos.	3,80,000/-
4.	White glazed tiles	9,400 doz.	2,44,000/-
5.	Steel	125 tons	7,50,000/-
6.	Mild steel	20 tons	1,00,000/-
7.	Sand	3,200 M <sup>3</sup>	1,50,000/-
8.	Granite metal	3,000 M <sup>3</sup>	1,85,000/-
9.	Mosaic tiles	5,000 M <sup>3</sup>	2,00,000/-
10.	Timber for doors, window & ventilators		1,50,000/-
11.	Hardware of brass, steel, aluminium hinges, handle locks, screws, nails, door closer, stopper latches, bolts, sliding doors, fittings, brackets clamps, nuts bolts & barbed wire		40,000/-
12.	Snowcem cement paints	2,500 kgs.	15,000/-
13.	Oil bound distemper	2,000 kgs.	25,000/-
14.	Cement and wood primer paints	25,000 kgs.	45,000/-
15.	Oil paints	1,000 lits	15,000/-
16.	Plastic emulsion paints	500 lits	22,000/-
17.	Sanitary and plumbing, fitting and accessories thereof such as wash basins, sinks, and water closets, other sanitary ware, shower		2,00,000/-



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

Sr. No.	Name of the material	Quantity	Value
	taps, cocks, valves towel rods, bottle traps, nahini traps, plastic cables and other accessories etc. mirrors waste couplings, soap dishes.		
18.	Coir strings	800 kgs.	5,000/-
19.	Turpentine	800 kgs.	5,000/-
20.	Binding wire	2,500 kgs.	20,000/-
21.	Linseed Oil	250 lts.	5,000/-
22.	Whiting powder	1,000 kgs.	2,000/-
23.	White Zinc	300 kgs.	5,000/-
24.	Fevicol	200 kgs.	7,000/-
25.	Formica	825 s.ft.	10,000/-
26.	Laminated block board	2,000 s. ft.	15,000/-
27.	Commercial or teak faced block board.	3,600 s. ft.	50,000/-
28.	Aluminium section of various sizes & types ( plain or fabricated )		60,000/-
29.	Asphalt	20 tns.	15,000/-
30.	Glasses	8,000 s. ft.	40,000/-
31.	Lime	75 tons	15,000/-
32.	Readymade flush doors	800 M <sup>2</sup>	20,000/-
33.	Mild steel fabricated windows, ventilators and accessories	1,000 M <sup>2</sup>	50,000/-
34.	Steel rolling shutters and grilled mild steel shutters	450 M <sup>2</sup>	63,000/-
35.	Oxalic Acid	500 kgs.	10,000/-
36.	White cement	3,500 kgs.	15,000/-
Total Rs.			35,73,000/-

Provided that the registered dealer claiming exemption under this notification, shall furnish to the Appropriate Assessing Authority a declaration in the Form appended to this Notification and issued by the person in charge of the Salgaonkar Medical Research Centre, Vasco-da-gama.

FORM

Declaration by the person in charge of management of the Salgaonkar Medical Research Centre, Vasco-da-Gama.

I \_\_\_\_\_ (name) \_\_\_\_\_

## NOTIFICATIONS AND ORDERS

(state designation or status) do hereby certify that the goods sold by \_\_\_\_\_ (name of the dealer) holder of Registration Certificate No. \_\_\_\_\_ under the Goa, Daman and Diu Sales Tax Act, 1964 as per his cash memo/bill No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ are purchased by Salgaonkar Medical Research Centre, Vasco-da-Gama, for use in the construction of Doctors and Nurses quarters attached to the Salgaonkar Medical Research Centre, Vasco-da-Gama and the quantity/ /value of such goods does not exceed the quantity/value shown in the Notification.

Place \_\_\_\_\_  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Status \_\_\_\_\_

This exemption shall remain in force upto and inclusive of 31st May, 1982.

\_\_\_\_\_

(ii) Notification No. 5-5-78/Fin (Rev. & Cont.) dated 21-10-1982.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends the Government Notification No. 5-5-78/Fin (Rev. & Cont.) dated 25-6-1981, published in Official Gazette, Series II, No. 15 dated 9-7-81 (hereinafter referred to as the 'Principal Notification') as follows, namely :-

In the last para of the principal Notification, for the word, figures and letters "31st May, 1982", the word, figures and letters "31st May, 1984" shall be substituted.

\_\_\_\_\_

(iii) Notification No. 5/5/78-Fin(R & C) dated 18-8-1984.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends the Government Notification No. 5/5/78/Fin (Rev. & Cont.), dated 25-6-1981, published in Official Gazette, Series II No. 15, dated 9-7-1981 (hereinafter referred to as the "principal notification"), as follows, namely :-

(i) After item 36 of the principal notification, the following items shall be added, namely :-

37. Room Air Conditioners 20 Nos. of value of Rs. 3,00,000/-

38. Refrigerators 5 Nos. of value of Rs. 25,000/-

(ii) "In the last para of the principal notification, for the word, figures and letters "31st May, 1984" the word, figures and letters "31st May, 1985" shall be substituted".



NOTIFICATIONS ISSUED U/S. 10A OF THE G. D. & D. SALES TAX ACT, 1964

(iv) Notification No. 5/5/78-Fin(R & C) dated 15-11-1984.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman and Diu hereby amends the Government Notification No. 5-5-78/Fin (Rev. & Cont.), dated 25-6-1981, published in the Official Gazette, Series II No. 15, dated 9-7-1981 ( hereinafter referred to as the " principal Notification " ), as follows, namely :-

(i) After item 38 of the principal Notification, the following items shall be added, namely :-

- |                                                                                                                                                                                                                                                                          |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| “ 39. Equipment for Cardiac Surgery including Cardiac Stress Test Machine, Defibrillator Cardiopulmonary bypass machine with cooler and heater for the same; 4-channel ( ECG, BP Temp. and Respiratory ), Valve Ventilators Surgical Instruments for Open Heart Surgery. | Rs. 16,80,000/- |
| 40. Equipment such as Centrifuges, Cycle Mixer Gamma Counter, “ Corning ” Glassware items, Capping /Decapping Machines, Timers, Calculators, Incubators Oven and Plasticware and also Aluminium Foil, etc.                                                               | Rs. 1,10,000/-  |
| 41. Gastro Intestinal Fibre Optic Endoscopy Set.                                                                                                                                                                                                                         | Rs. 3,00,000/-  |
| 42. Intercommunication Exchange                                                                                                                                                                                                                                          | Rs. 75,000/-”   |

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**21 Soap manufactured without Power by S. S. I.**

Notification No. 5/4/80 - Fin ( R & C ) dated 1-2-1984.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( No. 4 of 1964 ), the Government of Goa, Daman and Diu being satisfied that it is necessary to do so in the public interest, hereby directs that the tax leviable under the said Act on the sales of soap manufactured by a Small Scale Industry without the use of power and sold within the Union Territory of Goa, Daman and Diu, shall be levied at the rate of 2% of its sale price.

---

**22. T. V. manufactured within Union Territory.**

(i) Notification No. 5/4/82-Fin (RC) dated 13-5-1982

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ), the Government of Goa, Daman

## NOTIFICATIONS AND ORDERS

and Diu having considered that it is necessary to do so in the public interest, hereby exempts from the payment of sales tax, levied under the said Act in respect of sales of T. V. sets manufactured by any dealer within the Union territory of Goa, Daman and Diu, for a period of five years from the date of publication of this Notification in the Official Gazette.

---

(ii) Notification No. 3/4/82-Fin (R & C) dated 11-11-1982.

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu, having considered that it is necessary to do so in the public interest, hereby exempts, from the payment of sales tax levied under the said Act, sales of T. V. sets and their accessories, that is voltage stabilizer (when purchased alongwith the T. V. set), Antennae and connecting cable, booster etc., made by any dealer registered under the said Act for a period of six months with immediate effect.

---

(iii) Notification No. 3/4/82-Fin(R & C) dated 9-5-1983.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. 3/4/82-Fin (R & C) dated 11th November, 1982 published in the Extraordinary Gazette No. 33 Series II dated 11th November, 1982 (hereinafter called the "said Notification") as follows, namely :-

In the said Notification, for the words "six months", the words "one year", shall be substituted.

---

(iv) Notification No. 3/4/82-Fin (R & C) dated 7-11-1983

In exercise of the powers conferred by Section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends the Government Notification No. 3/4/82-Fin (R & C) dated 11th November, 1982 published in the Extraordinary Gazette No. 33, Series II dated 11th November, 1982 (hereinafter called the "Principal Notification"), as follows, namely :-

In the Principal Notification, for the words "one year", the words "three years", shall be substituted.

---

### 23 Two Wheelers Electricity Driven

Notification No. 5/28/83-Fin (R & C) dated 6-3-1984

In exercise of the powers conferred by sub-section (1) of section 10A



of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu having considered it necessary to do so in the public interest hereby exempts electrically driven two wheeler motor vehicles, from payment of the whole of sales tax and additional tax payable under the said Act within the Union Territory of Goa, Daman and Diu for a period of two years from the date of publication of this notification in the Official Gazette.

#### 24. UNICEF - Sales for Official Use

Notification No. Fin (Rev) 2-36/18/71 dated 28-3-1983.

In exercise of the powers conferred by section 10A of the Goa, Daman and Diu Sales Tax Act, 1964 ( 4 of 1964 ) the Lieutenant Governor of Goa, Daman and Diu having considered necessary so to do in the public interest, hereby exempts the sale of goods to an officer of the United National International Children's Emergency Fund (UNICEF) for official use of the said Fund from payment of the whole of the tax under the said Act by any dealer having his place of business in the Union Territory of Goa, Daman and Diu of such goods provided that such dealer furnishes a certificate in the form appended hereto from the said officer of the said United Nations International Children Emergency Fund (UNICEF).

#### FORM

#### Certificate.

I \_\_\_\_\_ ( name and designation of the officer signing the certificate ) do hereby certify that the goods specified in bill / invoice / cash memo No. \_\_\_\_\_ dated \_\_\_\_\_ of Shri/M/s. \_\_\_\_\_ described below, have been purchased for the official use of the United Nations International Children's Emergency Fund (UNICEF).

Description of the goods purchased

\_\_\_\_\_  
\_\_\_\_\_

Place \_\_\_\_\_  
Date \_\_\_\_\_

\* Signature \_\_\_\_\_  
Status \_\_\_\_\_

- \* To be signed by an officer of the United Nations International Children's Emergency Fund ( UNICEF ) or by a person authorised by him in this behalf.

**ORDER TO REMOVE DIFFICULTIES U/S. 38 OF  
THE GOA, DAMAN AND DIU SALES TAX ACT, 1964.**

**Delay in intimation about change in ownership**

**Order no. Fin(Rev)/2-36/AR/2/2346/69 dated 6-12-1969.**

Whereas it had come to the notice of the Government that in a number of cases, the dealers who are registered under the Goa, Daman and Diu Sales Tax Act, 1964, after the change in the ownership of the business, timely intimation about the said change i. e. within the stipulated period of 30 days from the date of occurrence of such event has not at all been given to the Sales Tax Authorities with the result that the registration certificates have been cancelled by the Sales Tax Officers on the dates on which such intimation was received, from the retrospective dates, with the result that the intervening period is treated as unregistered period so much so that the purchases made by such dealers during the unregistered period have all unauthorised.

And whereas it is found necessary to remove the said difficulty. Now the Administrator of Goa, Daman and Diu in exercise of the powers conferred by section 38 of the Goa, Daman and Diu Sales Tax Act, 1964 hereby directs that the registration certificate already granted to the original dealer should be treated as valid upto the date on which the intimation is received about the change in the ownership or upto 30 days thereafter with which period the successor has applied for fresh registration provided that the following conditions are fulfilled :-

- ( i ) the succeeding dealer makes an application in this behalf to the concerned sales tax authority;
- ( ii ) he is willing to get the offence under clause ( j ) of sub-section (1) of section 30, compounded;
- ( iii ) there are no mala fide on the part of the dealer, in not giving timely intimation about the change in the ownership of the business;
- ( iv ) the business is carried on as a going concern by the successors;
- ( v ) he is not in arrears of payment of any sales tax dues;

The directions contained in the above order shall, in pursuance of sub-section (2) of section 9 of the Central Sales Tax Act, 1956 be also applicable in respect of the registration of change of ownership of the dealer under the said Act where the circumstances are similar.

Past cases decided otherwise and wherein the dealers have approached the Government or the Commissioner should be revised by the Commissioner.



**NOTIFICATIONS U/S. 8(5) OF THE C. S. T. ACT, 1956-GOA, DAMAN & DIU**

**I Cashew Kernels - Rate of Tax.**

(i) Notification No. 5-2-78/Fin ( R & C ) dated 22-3-1979.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of the 1956), the Administration of Goa, Daman and Diu having been satisfied that it is necessary so to do in the public interest, hereby directs that for a period of one year from the date of publication of this notification in the Official Gazettes, the tax payable under the Said Act, by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the sale of cashew kernels by him from any such place of business in the course by of inter-state trade or commerce, shall be calculated at the rate of two percent of the sale price of the said goods so sold.

---

(ii) Notification No. 5-2-78-Fin (RC) dated 11-3-1980.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Lieutenant Governor of Goa, Daman and Diu being satisfied that it is necessary so to do in the public interest, hereby directs that for a further period of one year with effect from 29-3-1980 to 28-3-1981 (both days inclusive), the tax payable under the said Act, by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the sale of cashew kernels by him from any such place of business in the course of inter-State trade and commerce shall be calculated at the rate of two percent of the sale price of the said goods so sold.

---

(iii) Notification No.5-2-78/Fin/RC dated 20-4-1982

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 78 of 1956), the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. 5-2-78/Fin (R & C) dated 11-3-1980 published in the Official Gazette No. 51 series I dated 20-3-1980 (hereinafter referred to as "the said notification"), as follows, namely :-

In the said notification, for the words and figures "One year" and "28-3-1981", the words and figures "three years" and "28-3-83" shall be substituted.

---

(iv) Notification No. 5-2-78/Fin ( R & C ) dated 7-4-1983

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 ( Central Act 74 of 1956 ), the Lieutenant

## NOTIFICATIONS AND ORDERS

Governor of Goa, Daman and Diu hereby amends the Government Notification No. 5-2-78/Fin (R & C) dated 11-3-1980 published in the Official Gazette No. 51 Series I dated 28-3-1980 and last amended vide Government Notification of even number dated 20-4-1982 published in the Official Gazette No. 5 Series I, dated 29-4-1982 (hereinafter referred to as "the said Notification") as follows, namely :-

'In the said Notification, for the words and figures Three years and "28-3-1983" the words and figures "four years" and "28-3-1984" shall be substituted, respectively.'

---

(v) Notification No. 5-2-78/Fin (R & C) dated 1-3-1984.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. 5-2-78/Fin (R & C) dated 11-9-1980 published in the Official Gazette No. 51 Series I, dated 20-5-80 and last amended vide Government Notification of even number dated 7th April, 1983 published in the Official Gazette No. 3 Series I dated 21st April, 1983 (hereinafter referred to as "the said Notification") as follows, namely :-

In the said Notification, for the words and figures "four years" and "28-3-1984" the words and figures "seven years" and "28-3-1987" shall be substituted, respectively.

---

## 2. Coir and Coir Products - Exemption.

(i) Notification No. 5-10-80-Fin (RC) dated 28-3-1981.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as "the said Act") the Lieutenant Governor of Goa, Daman and Diu having been satisfied that it is necessary so to do in the public interest, hereby directs that for a period of one year from the date of publication of this Notification in the Official Gazette, no tax under the said Act shall be payable, by any dealer having his place of business in the Union Territory of Goa, Daman and Diu and manufacturing coir and coir products including fibre from the husks of coconuts, in respect of the sales by him from any such place of business in this Union Territory to a registered dealer if such sale is in the course of inter-State trade or commerce.

---



NOTIFICATIONS U/S. 8(5) OF THE C. S. T. ACT, 1956

(ii) Notification No. 5/10/80-Fin ( R & C ) dated 22-6-1982

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 ( Central Act 74 of 1956 ), the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. 5/10/80-Fin (R & C) dated 28-3-1981 published in the Official Gazette, Series II, No. 2 dated 9-4-1981 ( hereinafter referred to as the "said Notification"), as follows namely :-

"In the said Notification for the words " one year " the words " three years " shall be substituted.

---

(iii) Notification No. 5/10/80-Fin ( R & C ) dated 27-1-1984.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 ( Central Act 74 of 1956 ), the Lieutenant Governor of Goa, Daman and Diu hereby amends the Government Notification No. 5/10/80-Fin (R & C) dated 28-3-1981 published in the Official Gazette, Series II No. 2, dated 9-4-1981 ( hereinafter referred to as the "said Notification" ) [as follows, namely :-

In the said Notification for the words " three years " the words " six years " shall be substituted.

---

**3. Condoms - Exemption.**

Notification No. Fin ( Rev. ) 2-9/1323/part 67, dated 6-12-1967

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 the Lieutenant Governor of Goa, Daman and Diu is pleased to direct that no tax under the said Act shall be payable by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of sale of 'condoms' by him from any such place of business in course of inter-State trade or commerce.

2. This notification shall come into force at once.

---

**4. Export Oriented Manufacturing Units - Exemption.**

Notification No. 5/7/84-Fin ( R & C ) dated 1-9-1984.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 ( Central Act 74 of 1956 ) ( hereinafter referred to as "the said Act"), the Lieutenant Governor of Goa, Daman and Diu, having been satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable by any

## NOTIFICATIONS AND ORDERS

dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the inter-State sales made by him from any such place of business in Goa, Daman and Diu to 100% export oriented manufacturing units, if such sale is supported by a certificate in accordance with the Form hereunder written, furnished by him from the said 100% Export Oriented Unit.

### CERTIFICATE

I/We \_\_\_\_\_ do hereby certify that the goods specified in bill/Invoice/Cash Memo No. \_\_\_\_\_ dated \_\_\_\_\_ of Shri/Messrs \_\_\_\_\_ described below have been purchased by me/us for use in the manufacture of goods for export out of the Territory of India.

Description of goods purchased

\_\_\_\_\_

\_\_\_\_\_

Place

Date

\*Signature:

Status

\*To be signed by 100% export oriented manufacturing units or by a person authorised by him in this behalf.

### 5. Inter - State sales to Dealers in Kohima and Mokokchung - Rate of Tax

Notification No. Fin. ( Rev. )/2-9/Gen./2551/68

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 ( Central Act 74 of 1956 ), the Lieutenant Governor of Goa, Daman and Diu being satisfied that it is necessary so to do in the public interest, hereby directs that with effect from the date of publication of this notification in the Official Gazette, the tax payable under the said Act by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the sale of the classes of goods mentioned in the schedule below, by him from any such place of business to any dealer having his place of business in Districts of Kohima and Mokokchung of the State of Nagaland, in the course of inter-state trade or commerce, shall be calculated at the rate of 8 per cent, of his turnover in so far as the turnover or any part thereof relates to such sale, subject to the condition that the dealer in this State produces before the assessing authority a declaration duly filled in and signed by the purchasing dealer in the said Districts of Kohima and Mokokchung in the following manner, namely :



DECLARATION

Serial No. \_\_\_\_\_

To \_\_\_\_\_

( Name of the seller )

( His address )

Certified that the goods ordered for in our purchase order No. \_\_\_\_\_ dated \_\_\_\_\_ purchased from you as per bill/cash memo stated below and supplied under your challan No. \_\_\_\_\_ dated \_\_\_\_\_ are required by us for the purpose of :

- \* Resale.
- \* Use in manufacture/Processing of goods for sale.
- \* Use in mining/generation or distribution of power.
- \* Packing of goods for sale/resale.

Particulars of bill/cash memo :

Date \_\_\_\_\_ No. \_\_\_\_\_ Amount \_\_\_\_\_

\_\_\_\_\_ ( Name and address of the purchasing dealer in full )

\_\_\_\_\_ ( Date of issue of declaration ) .

\_\_\_\_\_ ( Signature and status of the person signing the declaration )

- \* Strike out whichever is not applicable.

SCHEDULE

- (a) Goods that are intended for resale by the purchasing dealer or for use by him in the manufacture or processing of goods for sale or in mining or in generation or distribution of electricity or any other form of power; or
- (b) Goods that are intended for the packing of goods for sale by the purchasing dealer.

(II) Central Sales Tax Act, 1956 ( 74 of 1956 ), S. 8 ( 5 ) -

Directed that the tax payable under the said Act by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the sale of the classes of goods mentioned in the Schedule annexed to this notification by him or from any such place of business to any dealer having the place of business in the District of Kohima and Mokokchung of the State of Nagaland, in course of inter-State trade or commerce, shall be calculated at the rate of three per cent of his turnover in so far as the turnover or any part thereof relates such sale, subject to condition that the dealer in this State produces before the assessing authority a declaration

## NOTIFICATIONS AND ORDERS

duly filled in and signed by the purchasing dealer in the said Districts of Kohima and Mokokochung in the manner mentioned in this notification. Notification No. Fin. (Rev.)/2-Gen./2/2251/68; dated 18-8-71, superseded - Goa. Gaz., 4-5-1972, series II. ( No.5 ), p. 28.

(III) Central Sales Tax Act, 1956 (74 of 1956) -- S.8(5) -- Notification No. Fin (Rev.)/2-9/Cen/2/858/68; dated 25-4-72 relating to rate of tax - In said Notification, for the words and Figures "21st day of December 1968" the words and figures "1st day of November, 1964" be substituted - Goa, Gaz., dated 20-7-1972, series II. P. 115.

### 6. Inter - State sales to Dealers in Sikkim - Rate of Tax.

Notification No. Fin. (Rev)/2-9 Gen./2/1168/70, dated 29-11-1975.

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956, the Administrator of Goa, Daman and Diu being satisfied that it is expedient to do so in the public interest, hereby directs that for the period commencing from the date of publication in the Official Gazette till such time as the said Act is made applicable to sikkim, the tax payable under sub-section (2) of section 8 of the said Act by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the sale of the classes of goods specified in the schedule below by him from any such place of business to any dealer having his place of business in sikkim, in the course of inter-State trade or commerce, shall be calculated at the rate of 4 per cent of his turnover in so far as the turnover or any part thereof relates to such sales, subject to the condition that the dealer in this Union Territory of Goa, Daman and Diu produces before the assessing authority a declaration duly filled in and signed by the purchasing dealer in Sikkim in the form of declaration appended hereto.

#### Form of declaration

Serial No. \_\_\_\_\_

To, \_\_\_\_\_ Name of the seller.  
\_\_\_\_\_ his address.

Certified that the goods -

- \* Ordered for in our Purchase Order No. \_\_\_\_\_ dated \_\_\_\_\_
- \* Purchased from you as per bill/cash memo stated below :
- \* Supplied under your challan No. \_\_\_\_\_ dated \_\_\_\_\_ are required by us for the purpose of -
- \* Resale.
- \* Use in manufacture/processing of goods for sale.



NOTIFICATIONS U/S. 8(5) OF THE C. S. T. ACT, 1956

- \* Use in mining/generation or distribution of power/packing of goods for resale/sale-

\_\_\_\_\_ ( Name of the purchasing dealer in full )  
( His full Address. )

\_\_\_\_\_ ( Signature and status of the person signing the declaration )

- \* Particulars of bill/cash memo.

Date \_\_\_\_\_ No. \_\_\_\_\_ Amount \_\_\_\_\_

- \* Strike off whichever is not applicable.

**7. Inter - State Sales to Dealers in Union Territory of  
Dadra and Nagar Haveli - Rate of Tax.**

Notification No. Fin. ( Rev. ) Misc/23/1906/76 dated 9-12-1976.

( Goa, D. and D. Gaz., 23-12-1976 Series 1, No. 39, page 413 ( 1977 )  
39 S. T. C. ( St. ) 52 )

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956, the administrator of Goa, Daman and Diu being satisfied that it is necessary to do so in the public interest hereby directs that for the period commencing from the date of publication of this notification in the Official Gazette till such time as the said Act is made applicable to the Union Territory of Dadra and Nagar Haveli, the tax payable under sub-section (2) of section 8 of the said Act, by any dealer having his place of business in the Union Territory of Goa, Daman and Diu in respect of the sale of the classes of goods specified in the schedule below, by him from any such place of business to any dealer having his place of business in the Union Territory of Dadra and Nagar Haveli, in the course of inter - State trade or commerce, shall be calculated at the rate of 4% of his turnover in so far as the turnover or any part thereof relates to such sale, subject to the condition that the dealer in this Union Territory of Goa, Daman and Diu produces to the assessing authorities a declaration duly filled in and signed by the purchasing dealer in the Union Territory of Dadra and Nagar Haveli in the form of declaration appended hereto.

Form of Declaration

Serial No.

To

\_\_\_\_\_ ( Name of the seller )  
\_\_\_\_\_ ( His address )

Certified that the goods :

- \* Ordered for in our purchase order No. \_\_\_\_\_ dated \_\_\_\_\_

## NOTIFICATIONS AND ORDERS

- \* purchased from you as per bill/cash memo, stated below
- \* supplied under your challan No. \_\_\_\_\_ dated \_\_\_\_\_ are required by us for the purpose of -
- \* resale
- \* use in the manufacture/processing of goods for sale
- \* use in mining/ generation or distribution of power
- \* packing of the goods for resale/sale.

\_\_\_\_\_  
\_\_\_\_\_  
(Name of the purchasing dealer in full)  
(His full address)

\_\_\_\_\_  
Signature and status of the person signing the declaration.

- \* Particulars of bill/cash memo.  
Date \_\_\_\_\_ No. \_\_\_\_\_ Amount \_\_\_\_\_  
Date of issue of the certificate \_\_\_\_\_
- \* Strike off whichever is not applicable.

### Schedule

Any goods to the sale of which sub-section (1) or (2A) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), does not apply and which -

- (a) if declared goods are intended for resale by the purchasing dealer or for use by him in the manufacture or processing of goods for sale;
- (b) if other than declared goods, are intended for resale by the purchasing dealer or for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power; or
- (c) are intended for the packing of goods for sale or resale by the purchasing dealer.