



**LEGISLATIVE ASSEMBLY OF THE  
STATE OF GOA**

**The Goa Value Added Tax (Twelfth Amendment) Bill, 2020**

**(Bill No. 22 of 2020)**

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**(As passed by the Legislative Assembly of the State of Goa)**

**GOA LEGISLATURE  
SECRETARIAT, ASSEMBLY  
HALL, PORVORIM, GOA JULY,  
2020**

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## **The Goa Value Added Tax (Twelfth Amendment) Bill, 2020**

(Bill No. 22 of 2020)

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further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

BE it enacted by the Legislative Assembly of Goa, in the *Seventy-first Year* of Republic of India as follows: -

**1. Short title and commencement.** — (1) This Act may be called the Goa Value Added Tax (Twelfth Amendment) Act, 2020.

(2) It shall come into force at once except sections 2, 3 and 4, which shall be deemed to have come into force on the 1st day of April, 2005.

**2. Amendment of section 10.** — In section 10 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the “principal Act”), in sub-section (3), for the expression “shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund”, the expression “shall upon an application made by such exporter be refunded in such manner within a period of ninety days from the date of the sanction order of such authority, as prescribed” shall be substituted.

**3. Amendment of section 29.** — In section 29 of the principal Act, after sub-section (9), the following sub-section shall be inserted, namely:—

“(10) Where any order passed under this section, results in refund of any amount of tax, interest or penalty and no appeal, review or revision is filed against such order within the time limit specified in this Act, the Appropriate Assessing Authority shall after expiry of time limit for filing of appeal,

review or revision shall submit the complete proposal for sanction of refund, within a period of 90 days from the date of expiry of such period to the sanctioning authority as prescribed.”.

**4. Amendment of Section 33.** — In section 33 of the principle Act, for sub-section (2), the following sub-sections shall be substituted, namely:-

“When any amount refundable to any dealer or person under an order made under any provisions of this act, including refund admissible to an exporter under sub-section (3) of section 10, is not refunded within a period of ninety days, —

- (a) where the amount to be refunded does not exceed rupees fifty thousand, from the date of order of refund; or
- (b) where the amount to be refunded exceed rupees fifty thousand, from the date of,—

- (i) sanction of amount refundable by the sanctioning authority as prescribed; or

- (ii) sanction of amount refundable by the sanctioning authority to an exporter under sub-section (3) of section 10,

the authority shall pay such person simple interest at the rate of eight percent per annum on the said amount from the date immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.”;

**5. Validation:-** Notwithstanding anything contained in any judgement, order, decree or direction of any Court, Tribunal or other authority to the contrary, no interest on refund shall be paid or payable under the provisions of the principal Act before the date of commencement of the Goa Value Added Tax(Twelfth Amendment) Act, 2020 and every action taken or things done including non-payment of interest on refund shall be deemed to be in accordance with the provisions of the principal Act as amended by this Act, and shall be valid and shall be deemed to have always been validity done and accordingly,—

- a) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for payment of interest on refund under the provisions of the principal Act before its amendment under this Act;
- b) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the payment of interest on refund under the provisions of the principal Act before its amendment under this Act.

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