



Government of Goa  
Department of Finance (Revenue & Control)  
Secretariat, Porvorim  
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No. 38/1/2017-Fin(R&C)(223)/179

Dated: 21<sup>st</sup> March, 2022

SUB: - Reimbursement of State GST collected on exhibition of cinematographic film titled '**The Kashmir Files**' in the State of Goa between the period 21/03/2022 to 20/05/2022.

**ORDER**

Whereas the Government of Goa, in public interest and for disseminating positive message amongst public for ensuring that such events are not repeated in future has decided to promote the exhibition of cinematographic film titled '**The Kashmir Files**' within the State of Goa.

And whereas, after careful consideration, Government of Goa hereby orders that, State Goods and Services Tax(SGST) paid by Multiplex/Cineplex/Cinema Theatre owners for provision of service of admission/entry to exhibition/screening of film '**The Kashmir Files**' (hereafter referred as said film) in the State of Goa **from 21/03/2022 to 20/05/2022 (both dates inclusive)** (hereafter referred as said period) shall be reimbursed to them by the State Government, subject to the following terms and conditions.

- 1) Multiplex/Cineplex/Cinema Theatre owners/ Exhibitor or cinema owner shall neither make any increase in the base price of admission/entry tickets nor make any changes in the capacity of seats of different classes in the theatres during the said period, but shall continue with existing pricing and class patterns as were existing on the date of release of said film till the end of said period;
- 2) Exhibitor or cinema owner shall be liable to pay State GST as per applicable rates on screening of said film during said period. They shall make invoice and show applicable CGST/SGST thereon, but not collect SGST from the recipient/consumer(viewer). Moreover, they shall ensure that, the tickets sold for the said film during the aforesaid period bears the endorsement "**SGST not collected from recipient as per Govt. of Goa Order No. 38/1/2017-Fin(R&C)(223)/179 dated 21/03/2022 in anticipation of reimbursement**".

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- 3) Exhibitor or cinema owner shall file returns as per GST Act and Rules made thereunder
- 4) Exhibitor or cinema owner shall deposit the tax (CGST + SGST) chargeable on the admission/entry fee for exhibition of the said film while filing the returns;
- 5) The State GST part, although not collected from the recipients shall be paid by the Taxpayer (exhibitor or cinema owner as the case may be) as per prevailing GST Rules;
- 6) **Claim for reimbursement:** -
  - (a) The exhibitor or cinema owner shall file his claim for reimbursement of SGST amount paid on exhibition of said film during said period before the Commissioner of State Taxes, Govt. of Goa on or before **31/07/2022** in enclosed Form;
  - (b) The exhibitor or cinema owner shall submit complete details of movie halls and shows in which said film was played/screened/exhibited during said period and tickets sold date wise along with claim for reimbursement;
  - (c) Exhibitor or cinema owner shall submit the complete details of the tax (SGST and CGST) payable on such tickets sold during said period and the proof that he has remitted entire payable tax by filing GST returns of the relevant tax period;
  - (d) Exhibitor or cinema owner shall submit a Statement showing actual amount of tax collection made by him from the recipient/consumer(viewer) for the exhibition of said film during said period and the difference between tax paid and tax collected for which the Exhibitor or cinema owner is eligible for reimbursement as per this Order;
  - (e) Exhibitor or cinema owner shall show the proof of not having collected the State GST amount from recipient/consumer(viewer) for the exhibition of said film during said period;
  - (f) The State GST payable or paid prior to the date of said period mentioned in this Order or collected after the expiry of said period shall not be eligible for reimbursement;
  - (g) The claims for reimbursement of the State GST shall be submitted to the Commissioner of State Taxes, Govt. of Goa within the time limit given in this Order and any claim filed thereafter shall be rejected forthwith;

- (h) The Commissioner of State Taxes, Govt. of Goa shall verify every claim received and may sanction the same if found in order and due compliance of this Order and disburse the sanctioned amount by crediting the same to the Bank account furnished in claim form within 60 days from the date of receipt of claim;
- (i) The Commissioner of State Taxes, Govt. of Goa shall provide an opportunity of hearing to claimant in case of any deficiency or non-compliance of the conditions is noticed and upon hearing the claimant may pass an order rejecting the part or whole of the claim for reasons to be recorded in the Order;
- (j) An Appeal against any Order passed under sub-clause (i) above shall lie before the Principal Secretary (Finance), Government of Goa within 30 days from the date of receipt of such Order. Every Appeal filed shall be disposed by the Authority within 60 days after hearing both the parties.
- 7) Director of Information & Publicity, Govt. of Goa shall give wide publicity to this Order and ensure that a copy of this Order is continuously displayed at a prominent place near the Box Office and main entrance of each Multiplex/Cineplex/Cinema Theatre in the State of Goa throughout said period.

By Order and in the name of  
the Governor of Goa

*Pranab G. Bhat*  
21/08/2022  
(Pranab G. Bhat)

Under Secretary, Finance (R&C)

To,

The Director of Printing & Stationery, Government Printing Press, Panaji for favour of publication in the Extraordinary Official Gazette.

Copy to:-

1. The Additional Secretary, O/o. Hon'ble C.M., Secretariat, Porvorim, Goa.
2. Under Secretary to Chief Secretary, Porvorim, Goa;
3. P. A. to Principal Secretary (Finance), Secretariat, Porvorim, Goa;
4. P. A. to Secretary (Information & Publicity), Secretariat, Porvorim, Goa;
5. Commissioner of State Taxes, Altinho, Panaji, Goa;
6. Director of Information & Publicity, Panaji, Goa;
7. Guard File;
8. Order File;
9. Office File.

**FORM FOR CLAIMING REIMBURSEMENT OF SGST PAID ON EXHIBITION OF FILM 'THE KASHMIR FILES' WITHIN STATE OF GOA.**

(to be submitted to Commissioner of State Taxes, Govt. of Goa as per Order No. 38/1/2017-Fin(R&C)(223)/179 dated 21/03/2022)

To,

Commissioner of State Taxes,  
Government of Goa, 2<sup>nd</sup> Floor,  
Goa Rajya Kar Bhavan, Altinho, Panaji, Goa

I the undersigned registered taxable person hereby submit this claim for reimbursement of SGST amount paid by me on exhibition of Film "**The Kashmir Files**" within the State of Goa between the period 21/03/2022 to 20/05/2022 as under.

- 1) GSTIN :
- 2) Legal Name :
- 3) Trade Name :
- 4) Principal Place of Business:
- 5) Details of location of multiplexes/Cineplexes/cinema theaters with seating capacity for which reimbursement is claimed:
- 6) Details of tax (CGST & SGST) due & payable on exhibition of said Film & proof of remittance of such tax amount (enclose Statement & filed return acknowledgement copies):
- 7) Statement showing date wise actual amount of tax collection made from the recipient/consumer(viewer) for the exhibition of said film during said period and the difference between tax paid and tax collected for which the Exhibitor or cinema owner is eligible for reimbursement (enclose Statement & sample copies of one ticket of each show):
- 8) Bank account Details for crediting reimbursed amount:
- 9) Certified that I have complied with all the terms and conditions of Government Order No. 38/1/2017-Fin(R&C)(223)/179 dated 21/03/2022 and that I am eligible for reimbursement of claimed amount;
- 10) Certified that a copy of Government Order was prominently displayed at the box office and main entrance throughout said period for public information;
- 11) Certified that I have not actually collected any amount of SGST amount from the recipient/viewer for which present claim is filed;

- 12) Certified that endorsement "SGST not collected from recipient as per Govt. of Goa Order No. 38/1/2017-Fin(R&C)(223)/179 dated 21/03/2022 in anticipation of reimbursement" was duly made on each and every ticket sold for admission/entry for the shows and the benefit of this reimbursement is already passed on by me to the recipient/viewer;
- 13) I hereby undertake to refund to the Government of Goa any amount that is reimbursed to me if it is found that I have contravened any terms and conditions of the said Government Order or that there is any unjust enrichment accrued to me from this reimbursement.

Place:-

Date:-

**Claimant**

### VERIFICATION

I, Shri / Smt. \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ aged \_\_\_\_\_ years, resident of \_\_\_\_\_ on behalf of the Taxpayer M/s. \_\_\_\_\_ do hereby verify on oath/solemn affirmation that all the contents of this claim Form and its enclosures are true and I have verified the same with the records to which I have access.

Solemnly verified at \_\_\_\_\_, Goa on this \_\_\_\_\_ the day of \_\_\_\_\_ 2022.

Place:-

Date:-

**Claimant**