

GRATIPOS ACT NOTIFIED

October 17, 2023

Asvina 25, 1945

The Goa (Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 referred to as the 'GRATIPOS Act' has been notified. The GRATIPOS Act, 2023 and the Notifications/Orders issued under GRATIPOS Act have been uploaded on home page of the department website www.goagst.gov.in under the link "Settlement Scheme, 2023".

The facility for filing online application in Form 1 for settlement under the GRATIPOS Act is made active w.e.f. **October 8, 2023** on the notified portal. The application under the GRATIPOS Act can be filed by the dealer/applicant for settling dues for the period of assessments up to **June 30, 2017**.

The salient features of the Settlement Scheme, 2023 for settlement of old VAT and other dues includes - for undisputed cases : 20% rebate in tax dues, 100% rebate in interest, penalty and other tax dues and for disputed cases : 50% rebate in tax dues and 100% rebate in interest, penalty and other dues.

Online application filing on portal has been opened from **October 8, 2023**.

User ID to be created using mobile and e mail by the applicant.

Separate application to be filed for each year for pending dues under each Act.

The Acts covered under scheme are The Goa Sales Tax Act, 1964, the Central Sales Tax Act, 1956, the Goa Entertainment Tax Act, 1964, the Goa Tax on Luxuries Act, 1988, the Goa Tax on Entry of Goods Act, 2000 and the Goa Value Added Tax Act, 2005 and dues of the years covered under settlement scheme are from 1963-64 to 2017-18 (till **June 30, 2017**).

DI/NB/AXP/AS/GD/2023/1122