

## LAST DATE FOR TAX ARREARS WAIVER IS DEC 31

Panjim: December 09, 2025

Office Of The Commissioner Of Commercial Taxes has issued a Trade Circular informing that, by insertion of new Section 8A in the GRATIPOS (The Goa Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 by an Amendment Act, another last and final opportunity is being provided to all such dealers/persons who have either failed to apply for the settlement Scheme, 2023 in time or had applied but their dues have not been settled under the GRATIPOS (The Goa Recovery of Arrears of Tax, Interest, Penalty, Other Dues through Settlement) Act, 2023 for any reason.

As per said newly inserted Section 8A of the GRATIPOS Act, 2023 the dealer needs to first make payment of 100% tax demanded/due on or before December 31, 2025 and then apply in online Form IA requesting for waiver of interest and/or penalty and entire post-assessment interest. The specified form.i.e. Form IA for filling online application u/s. 8A of GRATIPOS Act, 2023 is available on the Department website .

However, notwithstanding anything contained in this Section 8A, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act.

Therefore, it is enjoined on the Trade and Industry that every dealer/person should ensure that while generating e-challans for making payment of 100% tax dues, they should carefully choose correct relevant Act, correct financial year/period and enter proper tax amount under tax head in the challan. Any amounts paid under wrong Act or year or wrong head shall not be eligible for refund or adjustment of any kind. Therefore, due caution needs to be exercised while entering every detail, then pre-view the data entered, download copies, etc. before making the payment.

The Trade and Industry and the dealers/stakeholders are informed that the last date for making payment of 100% tax demanded/due is December 31, 2025 for being eligible under Section 8A and for filing online application for waiver of interest/penalty in Form IA is March 31, 2026.

All dealers/persons are requested to come forward and avail benefit under section 8A of the GRATIPOS Act, 2023 and settle old dues and avoid coercive recovery proceedings as per legal provisions of concerned relevant Act.

DIP/NB/AXP/CR/SM/2025/1001

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Issued by the Department of Information & Publicity

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