

Department of Science, Technology & Environment

Notification

LS/MISC/1915/96/Part IV/1616

In exercise of the powers conferred by sub-section (1) of section 14 read with sub-section (2) of section 3 and sub-section (2) of section 4 of the Goa Cess on Products and Substances Causing Pollution (Green Cess) Act, 2013 (Goa Act 15 of 2013), the Government of Goa hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa Cess on Products and Substances Causing Pollution (Green Cess) (Functions and Duties of the Competent Authority, Assessment, Levy and Collection of Cess) Rules, 2014.

(2) They shall come into force at once.

2. Definitions.— (1) In these Rules, unless the context otherwise requires,—

(a) “Act” means the Goa Cess on Products and Substances Causing Pollution (Green Cess) Act, 2013 (Goa Act 15 of 2013);

(b) “appellate authority” means the Additional Commissioner of Commercial Taxes or the Assistant Commissioner of Commercial Taxes or such other Officer as appointed by the Government as appellate authority under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005);

(c) “certificate” means a certificate issued under these Rules;

(d) “Form” means a form appended to these Rules;

(e) “Government treasury” means a treasury or taluka sub-treasury or the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary or any bank so notified by the Government, situated in the area in which the person concerned has his place of business or the head office if the business is carried on at more than one place in the State and includes cyber treasury so notified by the Government;

(f) “Notification” means a notification published in the Official Gazette of the Government of Goa and the expression “notified” shall be construed accordingly;

(g) “person” includes an individual, any Government, any company or society or club or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm and a local authority and every artificial juridical person not falling within any of the preceding descriptions;

(h) “sale value” means the sale value of products and/or substances, that is to say, the “sale price” as defined under clause (ad) of section 2 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), for which price a person had sold the goods to another or if such products and/or substances have not been sold/purchased by him, then the prevailing market price of such products and/or substances;

(i) “section” means a section of the Act;

(j) “State” means the State of Goa.

(2) Words and expressions used in these Rules but not defined shall have the same meanings as are respectively assigned to them in the Act.

3. Functions and duties of the competent authority and the assessment, levy and collection of cess. — (1) The competent authority shall levy and collect cess under section 4 from every person who brings or causes to be brought within the State any products and/or substances at the entry point of the State:

Provided that the Government may, extend such levy at any other point or points in addition to the entry point, by Notification published in the Official Gazette.

(2) The person who is liable to pay the cess shall pay the same immediately and not later than thirty days, from acquisition of the products and/or substances and file the monthly returns to the competent authority who shall issue a Certificate in Form-I hereto to such person granting him permission to sell or transport or move the products and/or substances.

(3) The person liable to pay cess shall apply on plain paper to, and obtain a registration from the competent authority, within a period of thirty days from the date of coming into force of these Rules or from the date of accrual of his liability to pay such cess as the case may be.

(4) The person registered under sub-rule (3) shall pay the cess payable under section 4 for every month into the Government treasury or by way of e-payments through the authorized bank on monthly basis, under the challan in quadruplicate in Form II hereto.

(5) The registered dealer shall furnish monthly returns in Form III hereto alongwith copy of challan in proof of payment of cess and/or penalty or other levies, if any, with the competent authority indicating the detailed value of opening stock for the month as well as the value of purchases effected during the month and/or stock transfer received during the month as well as the value of imports of the products and/or substances in that month which are liable for levy of cess, within 30 days from the end of each month.

(6) If the competent authority is satisfied that the returns submitted are correct and complete, he shall assess the person on the basis of such returns and pass the order therein which may be for a Financial Year or for any part of a year.

(7) If the returns submitted by the person appears to the competent authority to be incorrect or incomplete, he shall assess the person after giving him reasonable opportunity of proving the correctness and completeness of the returns submitted by him and where no returns are submitted by the person, he shall assess the person to the best of his judgment recording the reasons for such assessment.

(8) The order under sub-rules (6) and (7) shall be in Form IV hereto.

(9) While making any assessment mentioned hereinabove, the competent authority may also direct the person to pay in addition to the cess assessed, a penalty which shall not exceed one and half times of the value of assessment of cess due, that was not disclosed by the person in his returns and in cases of non- submission of returns, a penalty not exceeding one and a half times of the cess assessed.

4. Appeals.— (1) Any person aggrieved by the assessment or any order made by the competent authority, may appeal to the appellate authority as specified under the Goa Value Added Tax Act, 2005 (Goa Act 9 of the 2005) (hereinafter referred to as the “VAT

Act”) for the purpose. The provisions of section 35 of the VAT Act and the rules framed there under shall mutatis mutandis apply to such appeal.

(2) Wherever the provisions are not made herein, the provision of the VAT Act and Rules there under shall, mutatis mutandis, apply for the purpose of assessment, levy and collection of cess under these Rules.

By order and in the name of the Governor of Goa.
Levinson J. Martins, Director/ex officio Joint Secretary (STE).

Saligao, 18th February, 2014

FORM-I

[See rule 3(2)]

CERTIFICATE

Certificate No

M/s.....

(address).....

.....is hereby granted permission to sell or transport or move the products/substances under the Goa Cess on Products and Substances Causing Pollution (Green Cess) Act, 2013 (Goa Act 15 of 2013), as described below from to

Description of the products/substances permitted:

(a)

(b)

(c)

This certificate shall be revoked if there is breach of any rules or it was obtained by misrepresentation or fraudulent means.

Competent Authority

Place:

Date:

FORM-II

[See rule 3(4)] CHALLAN

Receipt Head:

Head of Account:

Sub-Head:
.....
.....

Challan of cess paid to the Treasury/Sub-Treasury/State Bank of India:

(a) For the period from to

(b) By (whom tendered)
.....
.....

(c) Name and address of the person on whose behalf; money is paid
.....

(d) Rs. (Rupees)

Signature of the Depositor

(1) Received payment of Rs. (in figures) Rupee.....(in words)

(2) Date of entry

Challan No. dated

Treasurer

Accountant

Treasury Officer
Agent/Manager

Place:

Date:

FORM-III

[See rule 3(5)]

MONTHLY RETURNS AND CESS PAYABLE UNDER THE GOA CESS ON PRODUCTS AND SUBSTANCES CAUSING POLLUTION (GREEN CESS) ACT, 2013

(Goa Act 15 of 2013)

1) TIN (if any)

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(2) Name of the Person

.....

(3) Address of principal place of business

.....

.....

(4) Financial Year Period of Return from..... to

Sr. No.	Particulars	Quantity	Amount in Rs.
(i)	Total Opening Stock*		
(ii)	Total Purchases*		
	Within Goa*		
	Imports from within India*		
	Imports from outside India*		
(iii)	Total Manufactured/extracted*		
(iv)	Total Others (Please describe)*		
(v)	Total of (i)+(ii)+(iii)+(iv)*		
(vi)	Cess payable in Rs.*		
(vii)	Cess paid in Rs.		
	Challan No.....dated.....		
	Challan No.....dated.....		
	Challan No.....dated.....		
	Challan No.....dated.....		
	Challan No.....dated.....		
	Total Cess paid in Rs.....		

* Details to be/are provided in a separate sheet annexed:

Declaration

I Shri/Smt. of M/s.....do solemnly declare that the particulars disclosed in this return are true to the best of my knowledge and belief.

Place:

Signature

Date:

Proprietor/Partner/Director

Rate wise details (attach extra page if required)

Rate of cess %

Sr. No.	Particulars	Quantity	Amount in Rs.
(i)	Opening Stock for the month		
(ii)	Purchases during the month		
	-Within Goa		
	-Imports from within India		
	-Imports from outside India		
(iii)	Manufactured/extracted during the month		
(iv)	Others (Please describe)		
(v)	Total		
(vi)	Cess payable in Rs.		

Rate of cess %

Sr. No.	Particulars	Quantity	Amount in Rs.
(i)	Opening Stock for the month		
(ii)	Purchases during the month		
	-Within Goa		
	-Imports from within India		
	-Imports from outside India		
(iii)	Manufactured/extracted during the month		
(iv)	Others (Please describe)		
(v)	Total		
(vi)	Cess payable in Rs.		

Rate of cess %

Sr. No.	Particulars	Quantity	Amount in Rs.
(i)	Opening Stock for the month		
(ii)	Purchases during the month		
	-Within Goa		
	-Imports from within India		
	-Imports from outside India		
(iii)	Manufactured/extracted during the month		
(iv)	Others (Please describe)		
(v)	Total		
(vi)	Cess payable in Rs.		

Rate of cess %

Sr. No.	Particulars	Quantity	Amount in Rs.
(i)	Opening Stock for the month		
(ii)	Purchases during the month		
	-Within Goa		
	-Imports from within India		
	-Imports from outside India		
(iii)	Manufactured/extracted during the month		
(iv)	Others (Please describe)		
(v)	Total		
(vi)	Cess payable in Rs.		

Place:

Signature

Date:
Proprietor/Partner/Director

Name of

FORM-IV

[See rule 3(8)]

**ORDER OF ASSESSMENT UNDER THE GOA CESS ON PRODUCTS AND SUBSTANCES
CAUSING POLLUTION (GREEN CESS) ACT, 2013**

(Goa Act 15 of 2013)

Commercial Tax Office

..... Ward

(1) TIN (if any)

--	--	--	--	--	--	--	--	--	--

(2) Name of the Person

.....
.....

(3) Address of principal place of business

.....
.....

..... (4) Year

..... Period of assessment from to

(5) (i) Accounts books produced

(ii) Method of Accounting

(6) Section under which assessed

(7) Date of service of notice in

(8) Total Sale value of products and/or substances

As shown in Person's returns/ as determined in assessment	As determined in assessment/ Re-assessment

(9) Amount of Cess payable on Sale value:

(i) @.....% calculated on Rs.

(ii) @% calculated on Rs.

(iii) @% calculated on Rs.

(iv) @.....% calculated on Rs.

(v) @.....% calculated on Rs.

(vi) @.....% calculated on Rs.

(10) Total amount of Cess payable

(11) Penalty imposed

(14) Total of Cess and penalty payable

.....

(15) Cess paid with return

.....

(16) Net balance due/amount paid in excess

(14-15)

Assessment order

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Place:

Date:

Signature

Seal of Competent

Authority

Competent Authority