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SERIES II No. 9

OFFICIAL GAZETTE GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

CCT/12-9/2025-26/942

Date: 30-May-2025

Sub.:- Specifying extent of the jurisdiction of Ward Offices/Large Taxpayer Unit (LTU) in the State of Goa for exercising jurisdiction under the Goa Value Added Tax Act, 2005.

In exercise of the powers conferred by Section 13 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), read with Rule 52 of the Goa Value Added Tax Rules, 2005, I, the undersigned, Commissioner of State Tax do hereby specify that for implementing the provisions of the said Act and the rules made thereunder, the State shall be divided into the following (eight) wards comprising of areas of Taluka/s stated against each of the ward.

In addition to said eight wards, a separate Large Taxpayer Unit (LTU) is hereby specified for exercising jurisdiction on registered dealers having their principal place of business across the State of Goa and coming under the local jurisdiction of any of the eight wards, which are shifted under the exclusive jurisdiction of LTU upon such registered dealers fulfilling the laid down criteria as given hereinunder.

Sr. No.	Name of the Ward	Jurisdiction	District
1	Panaji Ward	Taluka of Tiswadi	North Goa
2	Mapusa Ward	Taluka of Bardez	
3	Pernem Ward	Taluka of Pernem	
4	Bicholim Ward	Talukas of Bicholim and Sattari	

5	Margao Ward	Talukas of Salcete and Canacona	South Goa
6	Ponda Ward	Taluka of Ponda	
7	Vasco-da-Gama Ward	Taluka of Mormugao	
8	Curchorem Ward	Talukas of Quepem, Sanguem and Dharbandora	
9	Large Taxpayer Unit (LTU)	<p>A registered dealer under the jurisdiction of any of above wards shall be shifted under the exclusive jurisdiction of LTU upon such registered dealer fulfilling anyone of the following criterias.</p> <p>a) A registered Dealer discharging VAT liability in cash of more than Rs. 1.5 Crores during a financial year;</p> <p>b) All the casinos operated in the State of Goa to whom the license is issued under the Goa Public Gambling Act, 1976;</p> <p>c) All registered dealers who are under exclusive jurisdiction of LTU under Goods and Services Tax (GST) regime for their GST turnover.</p>	All Districts in the State of Goa
10	Headquarters/Head Office including, Enforcement and Economic Intelligence Unit (EIU) and Large Taxpayer Unit (LTU)	All over the State of Goa	All Districts in the State of Goa

The following method shall be followed for shifting of existing registered dealers from any of the eight wards to the Large Taxpayer Unit (LTU).

Methodology for shifting registered dealers to LTU	
a.	The New Registration under the Goa VAT Act, 2005 shall be issued by the respective jurisdictional ward office as per the geographical location of dealer's principle place of business and no new VAT registration shall be directly assigned to LTU;
b.	<p>Upon close of every financial year on 31st March, within next 90 days all such registered dealers fulfilling anyone of the above criterion shall be shifted from the existing ward office to LTU.</p> <p>Due to any technical reasons if the shifting of such dealers to LTU is delayed, the existing ward office shall continue to exercise jurisdiction over such registered dealers till the actual shifting of the dealer in VATSOFT/GOYKAR portal is effected.</p>
c.	A registered dealer once shifted under jurisdiction of LTU shall continue under exclusive jurisdiction of LTU irrespective of whether such dealer continues to fulfill above given criteria for subsequent financial years, till the Appropriate Assessing Authority from LTU passes an Order removing such registered dealer out of LTU jurisdiction and placing under the jurisdiction of local ward office.

The Deputy Commissioners of State Tax, State Tax Officers, Assistant State Tax Officers and State Tax Inspectors posted/deputed at the respective Ward Offices/Headquarters shall exercise jurisdiction as mentioned above, unless otherwise directed by the Commissioner.

S. S. Gill, IAS, Commissioner of State Tax, Goa.

Panaji.