

Panaji, 27th February, 2026 (Phalgun 8, 1947)

SERIES II No. 48

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

No. CST/26-5/CRU/2025-26/5648

Date : 27-Feb-2026

Sub.: Verification of Principal Place of Business of Taxpayers in cases where GST Registration Welcome Letters sent on the given Address are returned undelivered.

[Issued u/s 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017)]

In exercise of the powers conferred under Section 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), (herein after referred as the "GST Act" or "GST Law" or "Act") for the purpose of uniformity in the implementation of the Act, I, the undersigned, Commissioner of State Tax, Goa do hereby direct that the following guidelines/procedure shall be followed to timely detect the cases of fake GST registrations obtained by practicing fraud or by concealing information or providing misleading information.

1) Whenever a Goods and Services Taxpayer Identification Number (GSTIN) is granted to a newly registered taxable person, the common portal generates a welcome letter and this welcome letter is dispatched by registered speed post on the Principal Place of Business (PPoB) as given in the application for registration. It has been observed that in several cases, this system generated Welcome Letters sent by registered speed post are returned back by postal authorities with remarks such as "Insufficient Address" or "Incorrect Address" or "Address cannot be located" or "No such person found at the address" or "incomplete address" or "Unclaimed/returned to sender" and other similar endorsements.

2) The returning of such official communication sent by registered post prima facie indicates that the address furnished by the applicant at the time of obtaining GST registration is incomplete or that the taxpayer is not actually located at the given address and is not actually having any place of business there and may be a non-existing entity at loco;

3) Such situations require urgent attention of the jurisdictional Proper Officer to initiate timely action by thoroughly investigating the case by deputing official for visit to business place and to take

needful action in accordance with Law to avoid further loss of Revenue by utilization of fake Input Tax Credit (ITC) by creating trail of fake tax invoices and E-way bills without any actual movement of goods;

4) Attention of all Proper Officers is hereby invited to provisions of Section 25 of the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 (herein after referred as the “GST Act” or “GST Law” or “Act”), which mandates that every person liable to be registered shall apply for registration in the prescribed manner and furnish true and correct particulars. Further, Rule 8 of the Central Goods and Services Tax Rules, 2017 and the Goa Goods and Services Tax Rules, 2017 (herein after referred as the “GST Rules” or “Rules”) requires submission of the application for registration in FORM GST REG-01, containing details of the Principal Place of Business along with supporting documentary evidence. Furnishing of an incorrect, incomplete, or non-existent address at the time of registration constitutes contravention of the provisions of the Act and the Rules made thereunder.

5) In view of the above, it is hereby directed that the Centralized Registration Cell located at Head Office shall upon receiving the returned Welcome Letters from Postal Authorities, shall immediately within 3 working days forward these returned envelopes to the respective State Tax Officer (STO) incharge of respective jurisdictional ward office;

6) The STO incharge of jurisdictional ward office shall immediately undertake field verification of the declared Principal Place of Business (PPoB) and all additional places of business (if any) in the Registration Certificate by deputing officials to visit the places and ascertain the actual existence and genuineness of the taxpayer at the given address. The verification team shall first carefully examine all documents that were uploaded for obtaining GSTIN and check genuineness of the possession of the premises by visiting the place, clicking photographs, recording statements of the persons found at the premises and any other relevant enquiry deemed necessary to establish authenticity of the address furnished at the time of obtaining GST registration;

7) Where, upon field verification, it is found that the registered taxable person is not in existence at the declared Principal Place of Business or that the address furnished is fictitious or unverifiable, appropriate action shall be initiated under Section 29(2) of the GST law for cancellation of registration, strictly in accordance with the procedure prescribed under the law;

8) The inquiry report shall categorically record a clear finding as to whether taxpayer was existing and operating from PPoB while obtaining GST registration and has subsequently moved away or the taxpayer never had any access to PPoB and right from the date of filing registration application the taxpayer was not having actual presence at PPoB or control/possession of PPoB. In such cases the statement of other persons who are actual found in control of that premises may be recorded to establish that taxpayer never had any access to the premises declared as PPoB;

9) In cases where taxpayer is found actually existing at loco but postal authorities returned the envelope due to some discrepancies in address, the statement of authorized representative/person incharge found at PPoB shall be recorded and the taxpayer who is otherwise traceable and found conducting business at PPoB shall be directed to carry out necessary amendments to registration particulars as per Section 28 of the GST Act read with the relevant Rules;

10) The STO incharge of ward Office shall submit detailed report to DCST (GST) at Head Office within 30 days from the date of receipt of the returned envelope enclosing a copy of visit report;

11) The STO incharge of ward office shall initiate prompt action in accordance with GST Law based on the outcome of field verification without waiting for any further instructions from Head Office or GST registration cell and shall ensure that entire action is completed and taken to its logical conclusion within statutory time limits by following prescribed procedures;

12) The STO incharge shall closely monitor such taxpayers for at least next 6 months for their return compliance, ITC utilization, any suspected behaviour and take needful action;

13) The registration cell at H.O. shall monitor timely receipt of detailed reports from each ward office to which the returned envelopes were forwarded and in case of failure to receive field verification report, the matter shall be put up to DCST (GST) for further needful action.

14) These instructions shall be strictly adhered to and any deviation shall be liable for strict action.

Given under the seal of this office.

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

Panaji.

